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Request for Proposals

CFS Audit Services

EIT Urban Mobility - Mobility more liveable urban spaces

EIT Urban Mobility KIC LE (“Contracting Authority” or “CA”)

Carrer de Pamplona, 104,

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Spain

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eiturbanmobility.eu

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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 European Institute of Innovation and Technology (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 European corporations, SMEs, start-ups, universities, and research institutes.

As a Knowledge and Innovation Community (KIC) of the European Institute of Innovation and Technology (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 and the EIT Urban Mobility Foundation.

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 the 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 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 a 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 [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 further 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 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.

Each and every audit to be performed on beneficiaries and subgrantees 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, 30th December 2024 and is expected to last, at the latest, until 30th August 2025. An extension can be granted by EIT UM when duly justified.

EIT Urban Mobility intends to use the direct award procedure with the winner of the present procedure, if possible, for covering the needs of additional 12 months in the course of 2025- 2026 once the budget is known and all resources of the present contract are used up.

2.3.2 Location

This project doesn't 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 site visits might be needed for specific procedures. The provider can be called for on-site visits for specific assignments as well. All costs borne for such travels shall be subject to reimbursement detailed later by EIT Urban Mobility if justified.

2.3.3 Payment terms

Available maximum fund for the requested services is 950.000,00 EUR (VAT excluded).

Payment shall be made upon the acceptance of the completed deliverables in accordance with 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 EIT UM.

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.

The templates provided by EIT UM will be discussed during the clarification meeting that will be held on 18th November 2024, time 10:00 AM Central European Time. Please refer to [section 3.6](#) of this RfP to find all the details of the clarification meeting.

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 2023-2024 grant agreements for first wave KIC's beneficiaries (December 2024-March 2025)

The CFS reports of the required beneficiaries shall be delivered by 31st March 2025.

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 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's audit 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) *Agreed-upon Procedures Engagements* as issued by the International Auditing and Assurance Standards Board (IAASB);
- The *International Code of Ethics for Professional Accountants (including International Independent Standards)* issued by the International Ethics Standards Board for Accountants (IESBA), including the independence requirements;
- 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* (or equivalent).

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 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: Interim reporting of 2023-2025 grant agreements for EIT Culture & Creativity (December 2024-March 2025)

The CFS reports of the required beneficiaries shall be delivered by 31st March 2025.

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 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 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) *Agreed-upon Procedures Engagements* as issued by the International Auditing and Assurance Standards Board (IAASB);
- The *International Code of Ethics for Professional Accountants (including International Independent Standards)* issued by the International Ethics Standards Board for Accountants (IESBA), including the independence requirements;
- 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* (or equivalent).

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 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 3: Subgrantees of the 2023-2024 grant agreements (January - June 2025)

70% of the work should be performed before the end of May 2025 and the other 30% by the end of June 2025.

First wave KIC's Subgrantees reports (EIT Digital, EIT InnoEnergy and EIT Climate-KIC) should be delivered by 28th February 2025, subject to receive on time the financial statements of the subgrantees.

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 January 2025.

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) *Agreed-upon Procedures Engagements* as issued by the International Auditing and Assurance Standards Board (IAASB);
- The *International Code of Ethics for Professional Accountants (including International Independent Standards)* issued by the International Ethics Standards Board for Accountants (IESBA), including the independence requirements;
- 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* (or equivalent).

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

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.

2.5. Deliverables

- **To the EIT and beneficiary:** Agreed-upon procedures report per beneficiary on the Certificate on the Financial Statements performed by the auditor (Report and AUP checklist (signed and completed)).
- **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 (Report and AUP checklist (signed and completed)).

Statistics

Audit assignment 1: Final reporting of EIT Digital and EIT Climate KIC

- Approx. 8 beneficiaries to be audited.
- CFS audit threshold set at 430K EUR of EIT funding per beneficiary per grant agreement.
- 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 2024 and end of March 2025.

Audit assignment 2: Interim reporting of EIT Culture & Creativity

- Approx. 1 beneficiary to be audited.
- CFS audit threshold set at 430K EUR of EIT funding per beneficiary per grant agreement.
- 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 2024 and end of March 2025.

Audit assignment 3: subgrantees

- Approx. 124 subgrantees to be audited.
- CFS audit threshold set at 430K EUR of EIT funding received in 2024 or cumulative in 2023 and 2024 per subgrantee per grant agreement.
- 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 2025 and June 2025. 1st wave KIC's (EIT Digital, EIT InnoEnergy and EIT Climate-KIC) subgrantees reports should be

delivered by 28th February 2025.

3. Proposal Process

3.1. Proposal Schedule

	DATE
Publication RfP on website	11th November, 2024
Online clarification session for potential tenderers	18th November, 2024
Deadline for submitting proposal	16th December, 2024
Intended date of notification of award	19th December, 2024
Stand still period	10 days
Intended date of contract signature	30th December, 2024
Intended start date of the contract implementation	30th December, 2024

3.2. Participation

Participation in this procedure is open to all interested participants.

3.3. Submission of proposal

Proposals are requested to be emailed in written form, **in English** to the following address until **the deadline of 16th December 2024, 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)

The email including the proposal from the bidder should be sent and delivered by 16th December 2024, 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 Urban Mobility by the submission deadline. All risks associated with the delay or loss of the proposal shall be borne by the Tenderer only. EIT Urban Mobility 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 counterproposals, if applicable, shall also become an integral part of any resulting contract.
- The tenderer represents that the individual submitting the natural or 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 natural person or 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 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 its proposal 30 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 30 days to close the contract.

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

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 URBAN MOBILITY.

E-mail: procurement@eiturbanmobility.eu

Potential suppliers are invited to login to the clarification session organized by EIT UM on 18 November 2024 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: 371 872 273 866

Access code: 9Wareg

EIT Urban Mobility has no obligation to provide clarification if decides.

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 Urban Mobility 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 Urban Mobility can negotiate the contract terms and conditions with the tenderer. In this negotiation, EIT Urban Mobility 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 its 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.

4.2. Award criteria

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>As evidence please Include the number of CFS delivered, and CV of each member of the project team.</p> <p>Based on the evidence received the tenderer will be scored as follows:</p> <ul style="list-style-type: none"> • Tenderer who delivered the highest number of CFS: 40 points 	<p>Max. 40 points</p>

<ul style="list-style-type: none"> • Tenderer who delivered the 2nd highest number of CFS: 30 points • Tenderer who delivered 3rd highest number of CFS: 20 points • Tenderer who delivered 4th highest number of CFS: 10 points 	
<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> <ul style="list-style-type: none"> • The highest ranking will receive 15 points • 2nd will receive 10 points • 3rd will receive 5 points • 4th will receive 1 point 	<p>Max. 15 points</p>
<p>Liability exposure: tenderer with best insurance coverage.</p> <p>Based on the evidence received the tenderer will be scored as follows:</p> <ul style="list-style-type: none"> • Best insurance coverage: 5 points • 2nd best insurance coverage: 3 points • 3rd best insurance coverage: 2 points • 4th best insurance coverage: 0 points 	<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. 52 (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 Urban Mobility, the selected tenderer shall sign and date the contract and return it to EIT Urban Mobility.

4.5. Cancellation of the proposal procedure

In the event of cancellation of the proposal procedure, EIT Urban Mobility will notify the tenderers of the cancellation. In no event shall EIT Urban Mobility 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 Urban Mobility has been advised of the possibility of damages.

4.6. Appeals / Complains

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 Urban Mobility. 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 Urban Mobility 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 Urban Mobility 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 Urban Mobility 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 Urban Mobility 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 Carrer de Pamplona, 104, 08018, Barcelona, Spain, with VAT number B67513630, legally represented herein by Francisco Ibáñez, acting as CFO of the company (hereinafter referred to as “EIT UM”)

and

[·] a private limited company, having its registered office and place of business at [·], with company registration number [·] and VAT number [·] legally represented herein by [·] acting as legal representative (hereinafter referred to as the “Supplier”).

Hereinafter jointly referred to as the “Parties” or individually as a “Party”.

WHEREAS:

- I. EIT UM is an entity that aims to encourage positive changes in the way people move around cities in order to make them more liveable places by creating systemic solutions that will move more people around the city more efficiently and free up public space, ringing all key players in urban mobility together to avoid fragmentation, and engaging cities and citizens from the beginning, giving them the opportunity to become true agents of change.
- II. EIT UM has launched a tender for the provision of [...] (the “Tender”).
- III. Supplier is a company specialized in the field of the Tender.

- IV. Supplier has been awarded the Tender and therefore Supplier is willing and able to provide the services specified in Annex 1 to EIT UM (the "**Services**") under the terms and conditions set forth 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, as well as the Tender.

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.

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 EIT UM. 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:

the price per piece or unit, excluding VAT

any reductions that are not included in the price

the VAT tariff that has been applied

the cost (the price excluding VAT)

in case of advance payment: the date of payment, if this is different from the invoice date

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 Supplier, 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 EIT UM 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:

- (a) comply with all privacy and data protection law and regulations applicable to its Services;
- (b) 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;
- (c) maintain the security, confidentiality, integrity, and availability of the Personal Data;
- (d) 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
- (e) promptly inform EIT UM of any actual or suspected security incident involving the Personal Data.

Without prejudice to the above, where Supplier in the performance of the Agreement processes Personal Data, the Parties also execute the data processing agreement attached as [Annex 2](#).

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 O.

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 O.

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 O, 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 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.

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 Supplier 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 city 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]

EIT KIC URBAN MOBILITY, S.L.

Francisco Ibáñez

CFO

[company name]

[name of representative]

[position of representative]

Annex 1 to the Services Agreement

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):

Services	Price
[Subject of the services]	[(Unit) price of the services]

Charging the compensation to EIT UM (as per Article 4 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 Article 4 of the Agreement):

Payment term (expressed in calendar days)	30 days
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Term of the Agreement (as per Article 10 of the Agreement):

In application of Article 10.1 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 to the Services Agreement

Data Processing Agreement

- 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 “**Agreement**”)
- IV. In the course of providing the services, the Supplier as “**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 Data 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, in order to be able to fulfill with the Agreement obligations. In no case the Data Processor may use the data to its own purposes.

2. Processing of EIT UM’s Personal Data

2.1 EIT UM instructs the Data 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 and only for the purpose of providing the services under the Agreement. If the Data Processor considers that any of the instructions infringes the GDPR or any other data protection regulation, the Data Processor shall immediately inform EIT UM.
- 2.2.3 In the event that the Data Processor needs to process Personal Data of any data subject on behalf of the EIT UM, the Data Processor shall comply with the GDPR in the collection of any such data, including collecting the data subjects express consent, where applicable and if so instructed by EIT UM. 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 EIT UM 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 EIT UM's instructions. In this case, 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 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 Data 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, Data 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 Data 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 Data 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 Data Processor's obligations under this Data Processing Agreement and with any instructions issued by the EIT UM. It is the Data 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 Data 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 Data Processor will remain fully liable to the EIT UM.

6. Data Subject Rights

- 6.1 Taking into account the nature of the processing, the Data 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 The Data 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 The Data 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 Data 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 The Data 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 Data 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 Agreement.

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 services **described in clause 1.3 of the Agreement.**

1.2. The processing will consist of:

The processing of personal data by the Data Processor under the scope of this Agreement may take place when XXXXXXXX

1.3. Specification of the processing to be carried out: *(Please mark with a cross where applicable)*

- Collection
- Recording
- Structuring
- Modification
- Conservation
- Extraction
- Consultation
- Communication by transmission
- Dissemination

- Interconnection
- Collation
- Restriction
- Deletion
- Destruction
- Conservation
- Communication

Other:

2. Identification of the affected information

For the execution of the services derived from the fulfilment of the object of the 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, surname, etc.)

- Image
- voice
- nationality
- name
- surname
- job title

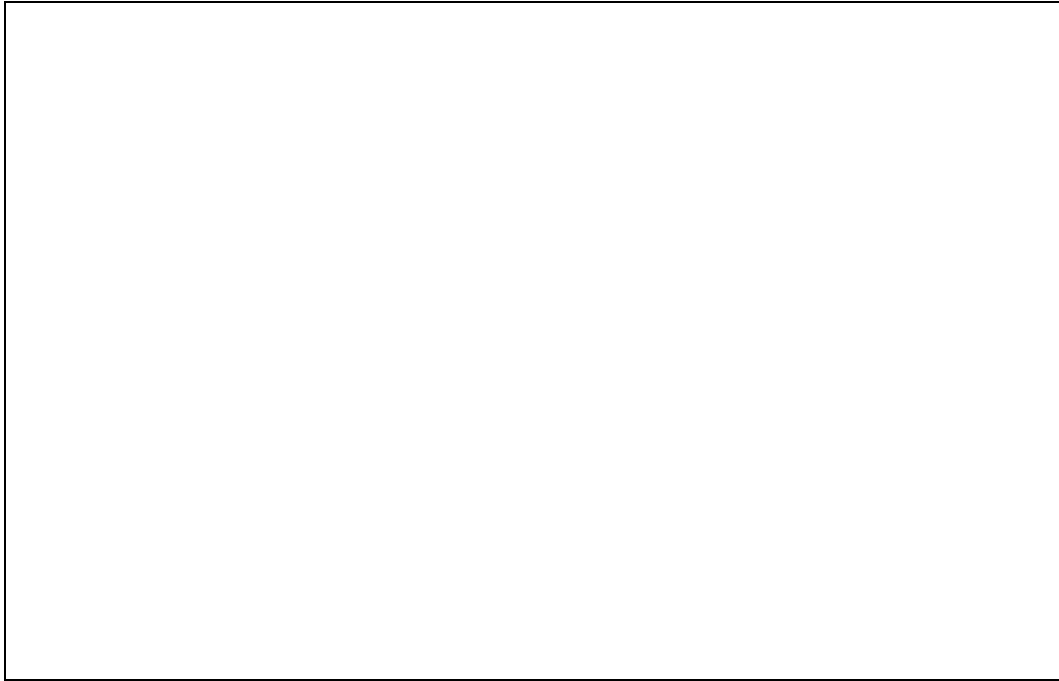
3. Duration

This Data Processing Agreement shall enter into force upon being made and shall remain in force as long as the provision of services under the Agreement lasts.

4. Subcontracting

The Data Processor is authorized to subcontract the following processing:

(please inform if there is going to be any data processing subcontracting)



1.2 Tenders 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. number of CFS delivered></p>	<p>e.g.:</p> <ul style="list-style-type: none"> • Expert 1: • XY – X years of experience • Expert N: • XY – X years of experience

Signed:

[Signature of representative]

[Position of representative]

1.3 Tenders 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 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 Template Agreed-Upon Procedures report on the Certificate on the Financial Statement (CFS)

1.4.1 Template Beneficiaries / Affiliated entities

To

[Organisation full name
address]

The purpose of this CFS is to provide the EU granting authority with findings in accordance with the agreed-upon procedures (AUP) set out in the Service Agreement signed and dated dd/mm/yyyy with EIT Urban Mobility s.l which were agreed with the EU granting authority, in order to be able to assess whether the [Beneficiary's] [Affiliated Entity's] certain costs (and, if relevant, also revenues) comply with the conditions set out in the EU Grant Agreement. This report is solely intended for this purpose.

The agreed-upon procedures have been set and determined as appropriate by the EU granting authority.

The agreed-upon procedures engagement involves our performing the agreed-upon procedures set out in the Service Agreement, as agreed with the participant. We do not assess the appropriateness, nor do we provide an audit opinion or assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

We, [full name of the practitioner (firm)], established in [full address/city/country], represented for signature of this CFS by [name and function of an authorised representative],

hereby report that

- 1 — We are qualified/authorised to deliver this CFS *[(for additional information, see appendix to this certificate)]* and are not subject to any conflict of interest.
- 2 — We have performed the agreed-upon procedures engagement in accordance with the Service Agreement (including the agreed-upon procedures checklist, which forms an integral part of the Service Agreement), and in particular the following standards:
 - the International Standard on Related Services (ISRS) 4400 (revised) *Agreed-upon Procedures Engagements* as issued by the International Auditing and Assurance Standards Board (IAASB)
 - the *International Code of Ethics for Professional Accountants (including International Independent Standards)* issued by the International Ethics Standards Board for Accountants (IESBA), including the independence requirements
 - 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* (equivalent).

- 3 — We have performed the agreed-upon procedures on costs and revenues declared in the financial statement(s) of [organisation legal name (short name)], PIC [number], under EU Grant Agreement No [insert number] — [insert acronym], covering the following reporting period(s): [insert reporting period(s)].

The relevant costs and revenues subject to this report amount to:

- total actual costs of EUR [insert cost amount]
- total unit cost in accordance with usual cost accounting practices of EUR [insert cost amount] and
- total revenues of EUR [insert revenue amount].

In accordance with the Service Agreement, specific cost categories based on unit costs (other than unit costs in accordance with usual cost accounting practices), flat-rates or lump sums were not subject to this report. The financial statement(s) for the relevant reporting period(s) contained such costs amounting in total to EUR [insert number].

- 4 — We have performed the agreed-upon procedures on the reporting period(s) listed above.

The standard findings could be confirmed, with the following exceptions:

N.[insert number of not confirmed standard finding] – [insert cost category] – [insert amount per reporting period or 'not quantifiable']: [provide factual explanation of 'NO'-result finding e.g. calculation error, lack of supporting document, non-compliance with national law, etc.]

Repeat as needed

The following agreed-upon procedures (and standard findings) were **not applicable**:

N.[insert number of not applicable AUP/standard finding] – [insert cost category]: [provide factual explanation of 'N.A.'-result finding e.g. no cost declared under one of the cost category.]

Repeat as needed

Further remarks:

[insert any additional remarks]

5 — The participant paid a **price** of EUR [insert amount]) (including VAT of EUR [insert amount]) for this CFS. *[OPTION 1: These costs are eligible under the grant and included in the financial statement.]**[OPTION 2: These costs were not charged to the grant.]*

[OPTION: Other comments:

[if needed, insert free text to add additional information depending on the specificities of the CFS (ex. confidentiality requirements), ensuring that it does not call into question the ToR, Grant Agreement or other applicable provisions)]

Annexes: Agreed-upon Procedures checklist (signed and completed) and Financial statement

SIGNATURE

For the practitioner

[forename/surname/function]

[address]

[signature]

[date] [stamp]

1.4.2 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 interest² 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.

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.

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]

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 checklist
2. Financial Statement

1.5 Template CFS Agreed-Upon Procedures checklist

1.5.1 Template Beneficiaries / Affiliated entities

CFS AGREED-UPON PROCEDURES CHECKLIST

General eligibility conditions and ineligible cost

CFS AGREED-UPON PROCEDURES — General eligibility conditions and ineligible costs			
Grant Agreement Article	Cost Category	Procedures	Standard Finding
Article 6.1, 6.3	GENERAL ELIGIBILITY CONDITIONS AND INELIGIBLE COSTS		
Article 6.1 and 6.3	GENERAL ELIGIBILITY CONDITIONS AND INELIGIBLE COSTS	<p><i>For all cost categories:</i></p> <p>For the sample of each cost category, the practitioner checked that the costs declared in the financial statements fulfil the following general eligibility conditions for actual costs:</p> <ul style="list-style-type: none"> – The costs are identifiable and verifiable, in particular recorded in the participant's accounts in accordance with the accounting standards applicable in the country where the participant is established and with the participant's usual cost accounting practices (i.e. used consistently by the participant for all similar activities, not just for the EU action, except for modifications required to comply with rules under the Grant Agreement). – The costs are actually incurred by the participant (proof of payment, no re-invoicing to other entities). – The costs are incurred in the period set out in art. 4 (with the exception of costs relating to the submission of the final periodic report, which may 	<p><i>The standard finding for this procedure is included as first finding in each cost category (see below):</i></p> <p><i>“The costs were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.”</i></p>

		<p>be incurred afterwards; <i>see art. 21 GA and the corresponding AGA – Annotated Grant Agreement* section).</i></p> <ul style="list-style-type: none"> – The costs are declared under the correct budget category set out in art. 6.2 and Annex 2. – The costs are incurred in connection with the action (i.e. a direct link between the cost and the action activities as described in the description of the action (Annex 1 GA) can be established in the accounting system or other supporting documents). – The costs comply with the applicable (national) law (<i>e.g. on taxes, labour and social security</i>). – The cost do not contain any ineligible elements (listed in art. 6.3; <i>e.g. cost declared under other EU grants ('double-funding'), or excessive or reckless expenditure</i>). <p>'Excessive' means paying significantly (25%) more for products, services or personnel than the prevailing market rates or the usual practices of the participant (and thus resulting in an avoidable financial loss to the action).</p> <p>'Reckless' means failing to exercise care in the selection of products, services or personnel (and thus resulting in an avoidable financial loss to the action (25%)).</p> <p>'Double-funding' means that costs or contributions cannot be declared under other EU grants (or grants awarded by an EU Member State, non-EU country or other body implementing the EU budget) except where the Grant Agreement explicitly provides for synergy actions (art. 6.3(b)).</p>	
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Personnel costs (A.1-A.6)

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.A	A.	PERSONNEL COSTS		
Article 6.2.A	A. PERSONNEL COSTS	<p><i>The practitioner draws a sample to carry out the procedures under this cost category. The sample should be selected randomly. It should cover 10% of all persons for which costs were declared, with a minimum sample of 10 persons (or all persons if less than 10 worked on the action).</i></p> <p>The practitioner sampled _____ persons out of a total of _____.</p>		
Article 6.2.A.1	A.1	EMPLOYEES OR EQUIVALENT		
Article 6.2.A.1	A.1 EMPLOYEES OR EQUIVALENT <i>(all programmes except SMP ESS, CUST/FISC)</i> A.1 If standard (Case 1A):	<p><i>For the persons included in the sample and working under an employment contract or equivalent appointing act:</i></p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs (<i>see above</i>).</p> <p>Actual personnel cost for employees (or equivalent) are to be calculated in accordance with the formula set out in art 6.2.A.1 GA and the corresponding AGA —</p>	1) The cost used for the calculation of the daily rate were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>Annotated Grant Agreement* section.</p> <p>It is the task of the practitioner to check that the elements for the calculation of actual personnel cost declared to the granting authority are correct and in compliance with the rules and that the formula has been correctly applied. The elements to be checked are:</p> <ul style="list-style-type: none"> – actual personnel cost incurred, including any eligible components and excluding any ineligible components – number of months of employment during the reporting period, used for the calculation of the maximum declarable day equivalents – working-time factor, used for the calculation of the maximum declarable-day equivalents – number of day-equivalents worked for the action, as recorded in the monthly declaration or another reliable time recording 	<p>2) The persons worked for the participant on the basis of an employment contract or equivalent appointing act.</p> <p>3) The persons were i) directly hired by the participant in accordance with its national legislation, ii) under the participant's sole technical supervision and responsibility and iii) remunerated in accordance with the participant's usual practices.</p> <p>4) The persons' employment time during the action corresponds to the number of months used for the calculations of the maximum declarable-day equivalents.</p> <p>5) The persons' working-time factor(s) corresponds to the factor(s) used for the calculation of the maximum declarable-day equivalents.</p>	<p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>system (correctly converted using one of the accepted formulas, <i>see art. 20 GA and the corresponding AGA — Annotated Grant Agreement* section</i>)</p> <p>To confirm the standard findings in the next column, the practitioner checked the following information/documents provided by the participant:</p> <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 (or other document proving the working-time factor) – the payslips of the employees included in the sample as well as documents providing proof of payment (checked at least two salary payments per person per year); information concerning the employment status and employment conditions of 	<p>6) The persons were assigned to the action according to the monthly declaration of day-equivalents worked in the action, or internal written instructions, organisation chart or other documented management decision.</p>	YES/NO/N.A.
			<p>7) The maximum declarable day-equivalents for the person have been correctly calculated according to the following formula (or as adapted for specific cases, see art 6.2.A.1 GA and the corresponding AGA — Annotated Grant Agreement* section).</p>	YES/NO/N.A.
			<p>8) The maximum declarable day-equivalents used for the calculation of the personnel cost are correctly rounded (up or down to the nearest half day-equivalent).</p>	YES/NO/N.A.
			<p>9) Daily rate was correctly calculated (actual personnel</p>	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>personnel included in the sample, in particular their employment contracts or equivalent</p> <ul style="list-style-type: none"> – the participant's usual policy regarding payroll matters (<i>e.g. salary policy, overtime policy, variable pay/bonuses</i>) – applicable national law on taxes, labour and social security – monthly declarations/ time records of the employees included in the sample and – any other document that supports the personnel costs declared. <p>The practitioner also checked the eligibility of all components (<i>see art. 6</i>) and recalculated the personnel costs for employees declared in the financial statement(s) through reapplication of the personnel cost formula with the data from the accounting system (project accounting and general ledger), payroll system, time recording system and supporting documents</p>	<p>costs during the months within the reporting period divided by maximum declarable day-equivalents).</p>	
			10) Day-equivalents worked on the action were recorded in a monthly declaration, signed by the person and their supervisor, or were recorded in another reliable time-record system.	YES/NO/N.A.
			11) If another reliable time-record system was used, time worked on the action has been correctly converted into day-equivalents according to one of the accepted formulas (<i>see art. 20 GA and the corresponding AGA – Annotated Grant Agreement* section</i>).	YES/NO/N.A.
			12) Personnel cost declared for the persons for each reporting period were correctly calculated ({day-equivalents worked} x {daily rate}).	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		proving the working time factor.	13) If any, cost declared under specific cases (e.g. for HE, HUMA: parental leave) were correctly calculated and in accordance with art 6.2.A.1 GA and the corresponding AGA — Annotated Grant Agreement * section.	YES/NO/N.A.
			14) There were no discrepancies between the personnel costs charged to the action and the costs recalculated by the practitioner in accordance with the formula.	YES/NO/N.A.
	A.1 If project-based remuneration(Case 1B): <i>(option in HE)</i>	Additional procedures if ‘project-based remuneration’ is paid: <i>For the persons included in the sample whose level of remuneration (daily rate, hourly rate) increases when and because they work in (EU, national or other) projects:</i> Apart from carrying out the procedures indicated above, to confirm the standard findings in the next column, the practitioner:	15) The amount of project-based remuneration paid corresponded to the participant’s usual remuneration practices and was consistently paid whenever the same kind of work or expertise was required.	YES/NO/N.A.
			16) The criteria used to calculate the project-based remuneration were objective and	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<ul style="list-style-type: none"> – checked relevant documents provided by the participant (employment contract or project-based contract, collective agreement, the participant’s usual policy on remuneration, criteria used for its calculation, the participant’s usual remuneration practice for projects funded under national funding schemes – recalculated the action daily rate per person as follows: {actual personnel costs for work on the action (incl. project-based supplementary payments, bonuses, increased salary, etc) during the months within the reporting period} divided by {day-equivalents worked by the person on the action during the months within the reporting period} – recalculated the (theoretical) national project daily rate as follows: {theoretical personnel costs for similar work in a 	<p>generally applied by the participants regardless of the source of funding used.</p> <p>17) The daily rate to be used for the EU Grant’ financial statements is the lower of the action daily rate and the national project daily rate.</p>	<p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>national project over the same number of months as the reporting period} divided by {maximum declarable day-equivalents}</p> <ul style="list-style-type: none"> – compared 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 – checked documents providing proof of payment (checked at least two salary payments per person per year). <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> If there are no regulatory requirements and the participant does not have internal rules defining objective conditions on which the</p>		

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>national project daily rate can be determined, but it can demonstrate that its usual practice is to pay bonuses for work in national projects, the national project daily rate is the average of the remuneration that the person received in the last complete year (calendar, financial or fiscal year) before the end of the reporting period for work in national projects calculated as follows:</p> <p style="padding-left: 40px;"> {(total personnel costs of the person in the last complete year) minus (remuneration paid for EU actions during that complete year)} divided by {215 minus (days worked in EU actions during that complete year)} </p> <p>'EU actions' are 'EU grants' as defined in the Grant Agreement (i.e. awarded by EU institutions, bodies, offices or agencies, including EU executive agencies, EU regulatory agencies, EDA, joint undertakings).</p> <p>'Total personnel costs' covers all types of contracts with the person that qualify as personnel costs under art. 6.2.A.</p>		

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
	<p>A.1 If average personnel costs (unit costs calculated in accordance with usual cost accounting practices) (Case 2):</p> <p><i>(option in HE, DEP, EDF, CEF, HUMA)</i></p>	<p>Additional procedures in case ‘<u>average personnel costs</u>’ is used:</p> <p><i>For the persons included in the sample:</i></p> <p>Apart from carrying out the procedures indicated above, the practitioner carried out following procedures to confirm standard findings in the next column:</p> <ul style="list-style-type: none"> – obtained a description of the participant’s usual cost accounting practice to calculate unit costs – checked whether the participant’s usual cost accounting practice was applied for the financial statements subject of the present CFS – checked that the employees included in the sample were charged under the correct category (in accordance with the criteria used by the participant to establish personnel categories) by reviewing the contract/HR-record 	<p>18) The personnel costs included in the financial statement were calculated in accordance with the participant’s usual cost accounting practice, using the actual personnel costs recorded in the participant’s accounts and excluding ineligible costs or costs already included in other budget categories and were applied in consistent manner, based on objective criteria, regardless of the source of funding.</p> <p>19) The employees were charged under the correct category.</p> <p>20) 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>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>or analytical accounting records</p> <ul style="list-style-type: none"> – checked 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 – checked documents providing proof of payment (checked at least two salary payments per person per year) – checked whether actual personnel costs were adjusted on the basis of budgeted or estimated elements and, if so, examined whether those elements used are actually relevant for the calculation, objective and supported by documents. 	<p>21) Any estimated or budgeted element used by the participant in its unit-cost calculation were relevant for calculating personnel costs, used in a reasonable way (i.e. do not play a major role in calculating the hourly rate) and corresponded to objective and verifiable information. If the budgeted or estimated figures represent less than 5% of the declared unit cost, it is considered that they do not play a major role and can be accepted. If the budgeted or estimated component is higher than 5%, then it needs to be compared with the actual costs.</p>	<p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.A.2.	A.2	NATURAL PERSONS WITH A DIRECT CONTRACT³		
Article 6.2.A.2	A2. NATURAL PERSONS WITH DIRECT CONTRACT	<p><i>For natural persons included in the sample and working with the participant under a direct contract other than an employment contract, such as consultants (not subcontractors):</i></p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs (<i>see above</i>).</p> <p>To confirm standard findings in the next column, the practitioner checked following information/documents provided by the participant:</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 participant – the employment conditions of staff in the same category to compare costs 	22) The cost were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.	YES/NO/N.A.
			23) The persons worked for the participant as a self-employed natural person (<i>e.g. some types of in-house consultants</i>) under a direct contract or a contract signed between the participant and a legal entity fully owned by the person (with no other employees).	YES/NO/N.A.
			24) The persons worked under conditions similar to those of an	YES/NO/N.A.

³ The person must be hired under either: a direct contract signed between the participant and the natural person (not through another legal entity; e.g. a temporary agency) or a contract signed between the participant and a legal entity fully owned by that natural person and which has no other staff than the natural person being hired.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<ul style="list-style-type: none"> – monthly declarations/ other reliable time records of the natural persons included in the sample and – any other document that supports the costs declared and its registration (<i>e.g. invoices, accounting records, proof of payment, etc.</i>) 	<p>employee (including regarding teleworking arrangements / presence requirements at the premises).</p>	
			<p>25) The cost of the persons were not significantly different from costs for employees of the participant performing similar tasks (up to 50% can be accepted in relation to the average daily rate of employees performing similar tasks, or 25% in relation to the highest daily rate of employees performing similar tasks (which ever of the two amounts is the lowest).</p>	YES/NO/N.A.
			<p>26) The results of work carried out belong to the participant, or, if not, the participant has obtained all necessary rights to fulfil its obligations as if those results were generated by itself (<i>e.g. through obtaining adequate licences</i>).</p>	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
			27) The person was assigned to the action according to internal written instructions, organisation chart or other documented management decision.	YES/NO/N.A.
			28) Day-equivalents worked on the action were recorded in a monthly declaration, signed by the person and their supervisor, or were recorded in another reliable time-record system.	YES/NO/N.A.
			29) Time worked on the action has been converted into day-equivalents.	YES/NO/N.A.
			30) The cost used for the calculation of the daily rate for the person do not include ineligible cost.	YES/NO/N.A.
			31) the daily rate has been calculated with one of the following 3 alternatives: - If the contract specifies a fixed daily rate, this rate must be used. In case an	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
			<p>hourly rate is set instead of a daily, multiply the hourly rate X 8</p> <ul style="list-style-type: none"> - -If the contract states a fixed amount of work and a fixed amount of days/hours, the global amount for the work must be divided by the number of day-equivalents. If hours are mentioned, convert into equivalent days by X 8 - If the contract states a fixed amount for the work but does not specify the daily or hourly rate or total amount of days or hours to be worked, the global amount for the work must be divided by the pro-rata of 215 corresponding to the duration of the contract. 	

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
			32) Personnel cost declared for the person for each reporting period were correctly calculated ({{day-equivalents worked (rounded up or down to the nearest half-day)}} x {daily rate}).	YES/NO/N.A.
			33) If a number of day equivalents is used in the calculation of the amount per 'unit' (daily rate), the participant has not declared more day-equivalents worked on the action than the number of day-equivalents used to calculate the daily rate (consistency with the denominator).	YES/NO/N.A.
Article 6.2.A.3	A.3	SECONDED PERSONS BY A THIRD PARTY AGAINST PAYMENT		
Article 6.2.A.3	A.3 SECONDED PERSONS	<p><i>For persons included in the sample and seconded by a third party against payment (not subcontractors):</i></p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs (<i>see above</i>).</p>	34) The cost were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>To confirm standard findings in the next column, the practitioner checked following information/documents provided by the participant:</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 – for the reimbursement by the participant to the third party for the resource made available (seconded personnel against payment): any documentation that supports the costs declared (<i>e.g. contract, invoice, bank payment, and proof of registration in its accounting/payroll, etc</i>) 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 (i.e. that 	<p>duration of the action in accordance with its usual cost accounting practices.</p>	
			<p>35) Seconded personnel are covered by a secondment agreement between the participant and the employer of the seconded person, the seconded personnel reported to the participant's and worked on the participant's premises (unless otherwise agreed with the participant).</p>	<p>YES/NO/N.A.</p>
			<p>36) The results of work carried out belong to the participant, or, if not, the participant has obtained all necessary rights to fulfil its obligations as if those results were generated by itself (<i>e.g. through obtaining adequate licences</i>).</p>	<p>YES/NO/N.A.</p>
			<p>37) Their costs were not significantly different from those for staff who performed similar tasks under an employment</p>	<p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>the daily rate paid by the participant is not higher than the daily rate actually paid by the third party to the seconded person, applying the calculation rules of the Grant Agreement)</p> <ul style="list-style-type: none"> – any other document that supports the costs declared (<i>e.g. invoices, etc</i>) and proof of payment. <p>Normally, the practitioner should consider cost difference compared with staff who performed similar tasks under an employment contract with the participant as significant if they are 50% or more above the average daily rate of employees performing similar tasks, or 25% or more above the highest daily rate of employees performing similar tasks (which ever of the two amounts is lower). However, in the specific case of persons seconded against payment from a third party located in a different country than the participant's one, the costs can be higher than 50% in relation to the average daily rate of employees performing similar, or higher than 25% in relation</p>	<p>contract with the participant (or differences are justified under the specific case of secondment from other countries).</p> <p>38) The costs declared were supported with documentation and recorded in the participant's accounts.</p> <p>39) The secondment did not entail any profit in the calculation of personnel cost for the seconded person (neither for the participant nor for the seconding third party).</p>	<p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		to the highest daily rate of employees performing similar tasks (whichever is the lower), if the participant can demonstrate that its usual practice is to pay for secondments at the level of the actual remuneration of the seconded person.		
Article 6.2.A.4	A.4	SME OWNERS AND NATURAL PERSON BENEFICIARIES <i>(all programmes except SMP ESS, EUAF, CUST/FISC, CCEI, PERI)</i>		
N/A				
Article 6.2.A.5	A.5	VOLUNTEERS <i>(ERDF-TA, LIFE, ERASMUS, CREA, CERV, JUST, ESF/SOCP, AMIF/ISF/BMVI, UCPM)</i>		
N/A				

Subcontracting costs (B.)

CFS AGREED-UPON PROCEDURES — Subcontracting costs (B.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.B	B.	SUBCONTRACTING COSTS		
Article 6.2.B	B. SUBCONTRACTING	<p><i>The practitioner draws a sample to carry out the procedures under this cost category. The sample should be selected randomly. It should cover 10% of all subcontracts for which costs were declared, with a minimum sample of 10 subcontracts (or all if less than 10 subcontracts were declared).</i></p> <p>The practitioner sampled [REDACTED] subcontracts out of a total of [REDACTED].</p>		
		<p>For the subcontracts included in the sample:</p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs (see above).</p> <p>To confirm the standard findings in the next column, the practitioner checked that:</p> <ul style="list-style-type: none"> – the use of subcontractors was foreseen in Annex 1 GA (or declared following 	<p>40) The cost were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.</p>	YES/NO/N.A.
			<p>41) The subcontracts were not made between participants (unless in</p>	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Subcontracting costs (B.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>the ‘simplified approval’ procedure if allowed by the Grant Agreement; <i>see art. 6.2.B)</i></p> <p>– the total estimated costs of subcontracting are set out in Annex 2 GA (or declared following the ‘simplified approval’ procedure if allowed by the Grant Agreement; <i>see art. 6.2.B)</i></p> <p>– subcontracting costs were declared in the subcontracting category of the financial statement</p> <p>– subcontracting costs declared in the financial statements are reconciled with the data in the accounting system</p> <p>– costs claimed can be traced to underlying bank statements showing amount paid and date of</p>	<p>line with specific cases set out in the AGA — Annotated Grant Agreement, art. 6.2.B*)</p> <p>42) The use of subcontracting was foreseen in Annex 1 GA and the total estimated costs of subcontracting were set out in Annex 2 GA (or use and cost were declared following the ‘simplified approval’ procedure if allowed by the Grant Agreement; <i>see art. 6.2.B)</i> and costs were declared in the financial statements under the subcontracting category.</p> <p>43) Subcontracts were awarded using the participant’s usual purchasing practices and, if applicable, other documents/procedures required for compliance with national law on public procurement.</p> <p>44) Subcontracts were awarded according to the principle of best value for money (best</p>	<p></p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Subcontracting costs (B.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>payment by the participant</p> <ul style="list-style-type: none"> – there are supporting documents proving that the selection and award procedure were based on the usual purchase practices of the participant and, if applicable, national law on public procurement 	<p>price-quality ratio) or the lowest price. If an existing contract, a framework contract or a usual provider is used, the participant provided proof (<i>e.g. documents of requests to different providers, different offers, proof of assessment of offers and/or assessment of market prices</i>) demonstrating that the original selection fulfilled these criteria</p>	
		<ul style="list-style-type: none"> – the subcontracts were awarded using the participant’s usual purchasing practices/internal procedures, that these ensure best value for money (or if appropriate the lowest price) and that there are procedures in place to ensure the absence of conflict of interests by: <ul style="list-style-type: none"> – reviewing the subcontract award process, including, bid evaluation, 	<p>45) The participant applied procedures to ensure the absence of conflict of interest and based on our examination nothing came to our attention that could indicate a potential conflict of interest. The participant has provided the required written confirmation. If an existing contract, a framework contract or a usual provider was used, the participant provided proof (<i>e.g. requests to different providers, proof of assessment of offers and/or assessment of market prices</i>) demonstrating that</p>	<p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Subcontracting costs (B.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>and selection process to ensure that the award corresponded to the evaluation in accordance with the requirements set out for the subcontract and that the participants staff involved in the award procedure were subject to conflict of interest rules (<i>e.g. requiring them to declare conflict of interests</i>)</p> <ul style="list-style-type: none"> – reviewing the qualifications of the subcontractor : to ensure that they correspond to the requirements set out for the subcontract – reviewing the subcontract to ensure that it contains conflict of interest 	<p>the original selection fulfilled these criteria.</p> <p>46) the subcontracts ensure that the contractual obligations set out in art. 9.3 are also imposed on the subcontractor.</p> <p>47) The subcontracts were not awarded to other participants of the consortium or affiliated entities.</p> <p>48) All subcontracts were supported by signed agreements between the participant and the subcontractor.</p> <p>49) There was evidence that the services were provided by the subcontractors.</p>	<p></p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Subcontracting costs (B.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>provisions (e.g. requirements for the subcontractor to disclose any conflicts of interest)</p> <ul style="list-style-type: none"> – receiving a written confirmation from the participant that subcontracts were awarded in accordance with the principle of best value of money and no conflict of interest. <p>For participants that are ‘contracting authorities/entities’ within the meaning of the EU Public Procurement Directives 2014/24/EU, 2014/25/EU or 2009/81/EC, the practitioner verified that the subcontracting complied with the applicable national law on public procurement.</p> <p>The practitioner also examined the subcontracts to identify</p>		

CFS AGREED-UPON PROCEDURES — Subcontracting costs (B.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>that the participant’s contractual obligations under the Grant Agreement are also imposed on subcontractors (art. 9.3 GA):</p> <ul style="list-style-type: none"> – proper implementation – conflict of interest – confidentiality and security – ethics and values – visibility – other specific rules for carrying out the action – information obligations – record keeping – checks, reviews, audits, investigation rights of the granting authority, OLAF, ECA and EPPO. <p>In addition, the practitioner also checked that:</p> <ul style="list-style-type: none"> – there were signed agreements between the participant and the subcontractor 		

CFS AGREED-UPON PROCEDURES — Subcontracting costs (B.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<ul style="list-style-type: none"> – the subcontracts were not awarded to other participants or to affiliates, unless they have a framework contract or the affiliate is their usual provider, and the subcontract is priced at market conditions – there was evidence that the services were provided by subcontractor. <p>In the case of framework contracts, the practitioner checked that the selection of the provider was done in line with the usual practice of the participant 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>		

Purchase costs (C.)

CFS AGREED-UPON PROCEDURES — Purchase costs (C.)			
Grant Agreement Article	Cost Category	Procedures	Standard Finding
Article 6.2.C	C.	PURCHASE COSTS	
Article 6.2.C	GENERAL ELIGIBILITY CONDITIONS FOR PURCHASE COSTS	<p>For all purchase cost categories:</p> <p>For the sample of each purchase cost category, the practitioner checked that the costs declared in the financial statements fulfil the following eligibility conditions for purchase costs:</p> <ul style="list-style-type: none"> – The purchases were made in conformity with the participant’s usual purchasing practices/internal procedures — provided these ensure purchases with 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), or if appropriate the lowest price, and that there are procedures in place to ensure the absence of conflict of interests. If an existing contract, a framework contract or a usual provider is used, the participant provided proof (e.g. requests to different providers, proof of assessment of offers and/or assessment of market prices) demonstrating that the original selection fulfilled these criteria. – The practitioner received written confirmation from the participant that purchases were made in accordance with the principle of best value of money and no conflict of interest. 	<p><i>The standard finding for this procedure is included as first finding in each cost category (see below):</i></p> <ul style="list-style-type: none"> – <i>“Purchases were made using the participant’s usual purchasing practices and, if applicable, other documents/procedures required for compliance with national law on public procurement.</i> – <i>Purchases were made according to the principle of best value for money (best price-quality ratio) or the lowest price.</i> – <i>The participant applied procedures to ensure the absence of conflict of interest and based on our examination nothing came to our attention that could indicate a potential conflict of interest. The participant has provided the required written confirmation.”</i>

CFS AGREED-UPON PROCEDURES — Purchase costs (C.)			
Grant Agreement Article	Cost Category	Procedures	Standard Finding
		<ul style="list-style-type: none"> – For participants that are ‘contracting authorities/entities’ within the meaning of the EU Public Procurement Directives 2014/24/EU, 2014/25/EU or 2009/81/EC, the practitioner verified that the procurement complied with the applicable national law on public procurement. 	

Travel and subsistence (C.1)

CFS AGREED-UPON PROCEDURES — Travel and subsistence costs (C.1)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.C.1	C.1	TRAVEL AND SUBSISTENCE COSTS		
Article 6.2.C.1	<p>C.1 TRAVEL AND SUBSISTENCE</p> <p><i>(all programmes except RFCS, CCEI)</i></p> <p>C.1 If actual costs:</p> <p><i>(HE, DEP, EDF, CEF, LIFE, AGRIP, HUMA)</i></p>	<p><i>The practitioner draws a sample to carry out the procedures under this cost category. The sample should be selected randomly. It should cover 10% of all travel instances (related cost for transport, accommodation and subsistence are together counted as one instance) for which costs were declared, with a minimum sample of 10 travels (or all if less than 10 travels were declared).</i></p> <p>The practitioner sampled _____ travels out of a total of _____.</p>		
		<p>For the travels included in the sample:</p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs <i>(see above)</i>.</p> <p>The practitioner carried out the general checks for eligibility of purchase costs <i>(see above)</i>.</p> <p>To confirm standard findings in the next column, the practitioner reviewed the sample and checked that:</p>	<p>50) The cost were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.</p>	YES/NO/N.A.
			<p>51) Purchases were made using the participant's</p>	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Travel and subsistence costs (C.1)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<ul style="list-style-type: none"> – travel and subsistence costs were consistent with the participant’s usual policy for travel. In this context, the participant provided evidence of its normal policy for travel costs (<i>e.g. use of first-class tickets, reimbursement by the participant on the basis of actual costs, a per diem, carbon offsetting contributions</i>) to enable the practitioner to compare the travel costs charged with this policy. – for cases of combined travel, the participant kept evidence not only of the actual cost of the subsequent travel leg(s), but also of the cost of the theoretical direct return travel after the end of the work for the action. – travel costs are identified and allocated to the action (<i>e.g. trips are directly linked to the action, during the action period, etc</i>) by examining relevant supporting 	usual purchasing practices and, if applicable, other documents/procedures required for compliance with national law on public procurement.	
			52) Purchases were made according to the principle of best value for money (best price-quality ratio) or the lowest price.	YES/NO/N.A.
			53) The participant applied procedures to ensure the absence of conflict of interest and based on our examination nothing came to our attention that could indicate a potential conflict of interest. The participant has provided the required written confirmation.	YES/NO/N.A.
			54) Costs were incurred, approved, and reimbursed in line with the participant’s usual policy for travels.	YES/NO/N.A.
			55) There was a link between the trip and the action.	YES/NO/N.A.
			56) The supporting documents were consistent with each	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Travel and subsistence costs (C.1)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		documents such as minutes of meetings, workshops or conferences, their registration in the correct project account, their consistency with time records or with the dates/duration of the workshop/conference .	other regarding subject of the trip, dates, duration and reconciled with monthly declaration of time worked on the action / other reliable time records and accounting.	
			57) The supporting documents are addressed to the participant.	YES/NO/N.A.
			58) Costs of a combined travel were charged to the action only up to the cost that would have been incurred if the travel would have been made exclusively (proven by records) for the action and allowing combined travel is the usual practice of the participant.	YES/NO/N.A.
	C.1 If unit costs: <i>(most programmes, e.g. I3, ERDF-TA, IMREG, EMFAF, IMCAP, SMP, ERASMUS, CREA, CERV, JUST, ESF/SOCP, EU4H, AMIF/ISF/BMVI)</i>	N/A		

CFS AGREED-UPON PROCEDURES — Travel and subsistence costs (C.1)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
	, EUAF, CUST/FISC, PERI (partial), TSI, UCPM)			

Equipment (C.2)

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.C.2	C.2	EQUIPMENT COSTS		
Article 6.2.C.2	C.2 EQUIPMENT	<p><i>The practitioner draws a sample to carry out the procedures under this cost category. The sample should be selected randomly. It should cover 10% of all items for which costs were declared, with a minimum sample of 10 items (or all if less than 10 items were declared).</i></p> <p>The practitioner sampled _____ items out of a total of _____.</p>		
	C.2 If depreciation only:	<i>For the equipment included in the sample:</i>	59) The cost were eligible (no ineligible components), identifiable and verifiable, linked to the action and	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
	<i>(default option for most programmes)</i>	<p>The practitioner carried out the general checks for eligibility and ineligibility of costs (<i>see above</i>).</p> <p>The practitioner carried out the general checks for eligibility of purchase costs (<i>see above</i>).</p> <p>To confirm the standard findings in the next column for purchases of equipment, infrastructure or other assets used for the action ('equipment'), the practitioner checked that:</p> <ul style="list-style-type: none"> – they were entered in the accounting system and written off in accordance with the participant's usual accounting practices and with international accounting standards; they were correctly allocated to the action (with supporting 	<p>incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.</p>	
			60) Purchases were made using the participant's usual purchasing practices and, if applicable, other documents/procedures required for compliance with national law on public procurement.	YES/NO/N.A.
			61) Assets were purchased according to the principle of best value for money (best price-quality ratio) or the lowest price.	YES/NO/N.A.
			62) The participant applied procedures to ensure the absence of conflict of interest and based on our examination nothing came to our attention that could indicate a potential conflict of interest. The participant has provided the required written confirmation.	YES/NO/N.A.
			63) There was a link between the Grant Agreement and the equipment charged to the action.	YES/NO/N.A.
			64) The equipment charged to the action was physically inspected and traceable to the accounting records and the underlying documents.	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		documents such as delivery note invoice or any other proof demonstrating the link to the action)	65) The purchases were not made between participants (unless in line with specific cases set out in the AGA — Annotated Grant Agreement, art 6.2.B and 6.2.C*).	YES/NO/N.A.
		– the extent to which the equipment was used for the action (as a percentage) was supported by reliable documentation (<i>e.g. usage overview table</i>)	66) The depreciation costs were calculated in line with applicable audit standards and the participant’s usual accounting practices (normally at the earliest as of the reception of the equipment and its availability for use), for each reporting period.	YES/NO/N.A.
		– any costs reductions (rebates, discounts) have been taken into account	67) The amount charged corresponded to the rate of actual usage for the action.	YES/NO/N.A.
		– confirmed the existence of the equipment and ensured that is the same equipment purchased	68) Costs for renting or leasing equipment do not exceed the depreciation costs of similar equipment, do not include any financing fees and there is no double charging of costs.	YES/NO/N.A.
		– if the action was suspended, that no depreciation costs were charged during the suspension period.		
		Purchases between participants are in		

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>principle not accepted, unless in exceptional and properly justified cases (<i>e.g. participant A is the usual supplier of participant B for a generic consumable that participant B needs for the action</i>). If a participant needs supplies from another participant, it is the latter participant that should charge them to the action as cost.</p> <p>The practitioner recalculated the depreciation costs and checked that:</p> <ul style="list-style-type: none"> – the depreciation is calculated on the acquisition value – the depreciation costs were accumulated during the action duration – the depreciation costs were calculated for each reporting period according to the rate of use for the project (if the participant 		

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>does not use the equipment exclusively for the action, only the portion used on the action may be charged)</p> <ul style="list-style-type: none"> – the participant did not charge depreciation from a date before reception of the equipment. Eligible depreciation of an equipment begins when it is available for use in the action – the depreciation costs do not exceed the equipment purchase price. The depreciable amount (purchase price) of the equipment must be allocated on a systematic basis over its useful life (i.e. the period during which the equipment is expected to be usable). If the 		


CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>equipment's useful life is more than a year, the participant cannot charge the total cost of the item in a single year unless the Grant Agreement explicitly foresees that option.</p> <p>Apart from depreciation costs, costs for renting or leasing equipment, infrastructure or other assets, are also eligible as equipment costs if they do not exceed the depreciation costs of similar equipment, infrastructure or assets and do not include any financing fees. If the equipment was not purchased but rented or leased, the practitioner should also check that the costs:</p> <ul style="list-style-type: none"> – do not exceed the depreciation costs of similar equipment, 		

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		infrastructure or assets – do not include any financing fees <i>(e.g. finance charges included in the finance lease payments or interests on loans taken to finance the purchase)</i> – there is no double charging of costs <i>(e.g. no charging of depreciation costs for equipment previously funded at full cost by an EU grant)</i> .		

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
	C.2 If full cost only: <i>(option in HE, RFCS, DEP, EDF, SMP, EU4H, EUAF, UCPM; mandatory in CEF, CCEI, HUMA)</i>	For the equipment included in the sample: The practitioner carried out the general checks for eligibility and ineligibility of costs (<i>see above</i>). The practitioner carried out the general checks for eligibility of purchase costs (<i>see above</i>). To confirm the standard findings in the next column, the practitioner checked that: For 'equipment, infrastructure or other assets' ('equipment) selected in the sample, that are charged as full capitalised costs (instead of depreciation cost), the practitioner checked that	69) The costs were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant during the duration of the action (proof of payment, no re-invoicing to other entities).	YES/NO/N.A.
			70) Purchases were made using the participant's usual purchasing practices and, if applicable, other documents/procedures required for compliance with national law on public procurement.	YES/NO/N.A.
			71) Purchases were made according to the principle of best value for money (best price-quality ratio) or the lowest price.	YES/NO/N.A.
			– the Grant Agreement explicitly allows that purchases of equipment specifically	72) The participant applied procedures to ensure the absence of conflict of interest and based on our examination nothing came to our attention that could

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		for the action (or developed as part of the action tasks) may be declared as full capitalised costs – the costs fulfil the cost eligibility conditions applicable to their respective cost categories – such capitalised costs correspond to the costs incurred in the purchase or for the development of the equipment, infrastructure or other assets – they are recorded under a fixed asset account of the participant in	indicate a potential conflict of interest. The participant has provided the required written confirmation. 73) The cost eligibility conditions applicable to their respective cost categories are fulfilled. 74) The Grant Agreement allows for purchases of equipment, infrastructure or other assets specifically for the action (or developed as part of the action tasks) to be declared as full capitalised costs. 75) Full capitalised costs were recorded under fixed costs account in the participant's accounting records in compliance with international accounting standards and the participant's usual accounting practices. 76) Full capitalised costs correspond to the costs incurred in the purchase or for the	YES/NO/N.A. YES/NO/N.A. YES/NO/N.A. YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>compliance with international accounting standards and the participant's usual cost accounting practices</p> <ul style="list-style-type: none"> – there is no double charging of costs (in particular, no charging of depreciation costs for the prototype or pilot plant to the grant or another EU grant). <p>Costs for renting or leasing such equipment are also eligible if they do not exceed the depreciation costs of similar equipment, infrastructure or assets and do not include any financing fees. If the equipment was not purchased but rented or leased, the practitioner should also check that the costs:</p>	<p>development of the equipment and there is no double charging of costs.</p> <p>77) Costs for renting or leasing equipment do not exceed the depreciation costs of similar equipment, do not include any financing fees and there is no double charging of costs.</p>	<p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)					
Grant Agreement Article	Cost Category	Procedures	Standard Finding		Result (YES/NO/N.A.)
		<ul style="list-style-type: none"> – do not exceed the depreciation costs of similar equipment, infrastructure or assets – do not include any financing fees (<i>e.g. finance charges included in the finance lease payments or interests on loans taken to finance the purchase</i>) – there is no double charging of costs (<i>e.g. no charging of depreciation costs for equipment previously funded at full cost by an EU grant</i>) <p> Equipment that does not comply with the specific conditions for full cost (<i>e.g. equipment</i>)</p>			

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<i>purchased prior to the action but used for the action) must be declared using the normal depreciation cost.</i>		
	C.2 If depreciation and full cost for listed equipment: <i>(option in HE, RFCS, DEP, EDF, SMP, AMIF/ISF/BM VI, PERI, UCPM)</i>	For the equipment included in the sample: The practitioner carried out the general checks for eligibility and ineligibility of costs (see above). The procedure analysed above under cost category C.2 (depreciation only) is performed. Moreover, for equipment purchased specifically for the action (or developed as part of the action tasks) costs may exceptionally be declared as full capitalised costs, if these assets are listed under art. 6.C.2. For equipment that is charged at full acquisition cost, to confirm the	78) The standard findings under cost category C.2 (depreciation only) are fulfilled.	YES/NO/N.A.
		79) The costs were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant during the duration of the action (proof of payment, no re-invoicing to other entities).	YES/NO/N.A.	
		80) The cost eligibility conditions applicable to their respective cost categories are fulfilled.	YES/NO/N.A.	
		81) The equipment whose costs were declared as full capitalised costs were listed under art.6.C.2 as equipment whose costs may be	YES/NO/N.A.	

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>standard findings in the next column, the practitioner checked that:</p> <ul style="list-style-type: none"> – the Grant Agreement explicitly allows that the equipment may be declared as full capitalised costs. Such equipment must be listed in art. 6.C.2. – the costs fulfil the cost eligibility conditions applicable to their respective cost categories – such capitalised costs correspond to the costs incurred in the purchase or for the development of the equipment, infrastructure 	<p>declared as full capitalised costs.</p>	
			82) Full capitalised costs were recorded under fixed costs account in the participant's accounting records in compliance with international accounting standards and the participant's usual cost accounting practices.	YES/NO/N.A.
			83) Full capitalised costs correspond to the costs incurred in the purchase or for the development of the equipment and there is no double charging of costs.	YES/NO/N.A.
			84) Costs for renting or leasing equipment do not exceed the depreciation costs of similar equipment, do not include any financing fees and there is no double charging of costs.	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)					
Grant Agreement Article	Cost Category	Procedures	Standard Finding		Result (YES/NO/N.A.)
		<p>e or other assets</p> <ul style="list-style-type: none"> – they are recorded under a fixed asset account of the participant in compliance with international accounting standards and the participant’s usual cost accounting practices. – there is no double charging of costs (in particular, no charging of depreciation costs for the prototype or pilot plant to the grant or another EU grant). <p>Costs for renting or leasing such equipment are also eligible if they do not exceed the depreciation costs of similar equipment, infrastructure or</p>			

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>assets and do not include any financing fees. If the equipment was not purchased but rented or leased, the practitioner should also check that the costs:</p> <ul style="list-style-type: none"> – do not exceed the depreciation costs of similar equipment, infrastructure or assets – do not include any financing fees (<i>e.g. finance charges included in the finance lease payments or interests on loans taken to finance the purchase</i>) – there is no double charging of costs (<i>e.g. no charging of depreciation costs for equipment previously</i>) 		

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<i>funded at full cost by an EU grant).</i>		
	C.2 If full cost and depreciation for listed equipment: <i>(option in HE, RFCS, EDF, LIFE, SMP, UCPM)</i>	For the equipment included in the sample: The procedure analysed above under cost category C.2 (full cost only) is performed. However, for the equipment used for the action that are listed under art. 6.C.2, the costs must be declared as depreciation costs. For these assets, the practitioner: <ul style="list-style-type: none"> – checked that they are listed under art. 6.C.2 as equipment whose costs must be declared as depreciation costs – performed the procedure analysed above under C.2 (depreciation only). 	85) For the costs declared as full capitalised costs, the standard findings under cost category C.2 (full cost only) are fulfilled.	YES/NO/N.A.
			86) The costs of the equipment listed under art. 6.C.2 were declared as depreciation costs.	YES/NO/N.A.
			87) For the costs declared as depreciation costs, the standard findings under cost category C.2 (depreciation only) are fulfilled.	YES/NO/N.A.

Other goods, works and services (C.3)

CFS AGREED-UPON PROCEDURES — Other goods, works and services (C.3)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (Y/N/N.A.)
Article 6.2.C.3	C.3	OTHER GOODS, WORKS AND SERVICES		
Article 6.2.C.3	C.3 OTHER GOODS, WORKS AND SERVICES	<p><i>The practitioner draws a sample to carry out the procedures under this cost category. The sample should be selected randomly. It should cover 10% of all items for which costs were declared, with a minimum sample of 10 items (or all if less than 10 items were declared).</i></p> <p>The practitioner sampled <input type="text"/> items out of a total of <input type="text"/>.</p>		
		<p>For the other purchases included in the sample:</p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs (<i>see above</i>).</p> <p>The practitioner carried out the general checks for eligibility of purchase costs (<i>see above</i>).</p>	88) The cost were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.	YES/NO/N.A.
		<p>Purchases of other goods, works and services for the action must be calculated on the basis of the costs actually incurred. Such goods, works and services include, for instance, consumables and supplies, promotion, dissemination,</p>	89) Purchases were made using the participant's usual purchasing practices and, if applicable, other documents/procedures required for compliance with national law on public procurement.	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Other goods, works and services (C.3)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (Y/N/N.A.)
		<p>protection of results, translations, publications, certificates and financial guarantees, if required under the Agreement.</p> <p>To confirm the standard findings in the next column, the practitioner checked that:</p> <ul style="list-style-type: none"> – purchases of other goods, works and services were declared eligible (as costs actually incurred) in the Grant Agreement – the contracts did not cover tasks described in Annex 1 GA (these should be charged as subcontracting costs) – the goods, works or services were purchased specifically for the action and 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) – the actual existence of the sampled items by physical inspection – the goods were not placed in the 	<p>90) Purchases were made according to the principle of best value for money (best price-quality ratio) or the lowest price.</p> <p>91) The participant applied procedures to ensure the absence of conflict of interest and based on our examination nothing came to our attention that could indicate a potential conflict of interest. The participant has provided the required written confirmation.</p> <p>92) Contracts for works or services did not cover tasks described in Annex 1 GA.</p> <p>93) Costs were allocated to the correct action and the goods were not placed in the inventory of durable equipment.</p> <p>94) The costs were charged in line with the participant's accounting practices and were adequately supported.</p> <p>95) Correct and complete entry made in the accounting system of the participant.</p>	<p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Other goods, works and services (C.3)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (Y/N/N.A.)
		<p>inventory of durable equipment (otherwise they should be charged as equipment costs)</p> <ul style="list-style-type: none"> – the costs charged to the action were accounted in line with the participant's usual accounting practices. If it is the participant's usual accounting practice to consider some of these costs (or all of them) as indirect costs, they cannot be declared as direct costs. 		

Other cost categories (D.)

Financial support to third parties (D.1)

CFS AGREED-UPON PROCEDURES — Financial Support to third parties (D.1)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.D	D.	OTHER COST CATEGORIES		
Article 6.2.D.1	D.1	FINANCIAL SUPPORT TO THIRD PARTIES		
Article 6.2.D.1	D.1 FINANCIAL SUPPORT TO THIRD PARTIES <i>(all programmes except RFCS, SMP ESS, EUAF, CUST/FISC, CCEI, PERI, TSI, UCPM)</i> D.1 If actual costs: <i>(all except SMP COSME EYE)</i>	<p><i>The practitioner draws a sample to carry out the procedures under this cost category. The sample should be selected randomly. It should cover 10% of all items for which costs were declared, with a minimum sample of 10 items (or all if less than 10 items were declared).</i></p> <p>The practitioner sampled <input type="text"/> items out of a total of <input type="text"/>.</p>	96) The cost were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost	YES/NO/N.A.
		<p>For the FSTP items included in the sample:</p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs (see above).</p> <p>The practitioner checked that the costs for providing financial support to third parties ((in the form of grants, prizes or similar forms of support; if any):</p> <ul style="list-style-type: none"> – were declared eligible in the Grant Agreement – the maximum amount of financial support to each third party is not more than the amount per recipient 		

CFS AGREED-UPON PROCEDURES — Financial Support to third parties (D.1)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>set out in the Data Sheet or otherwise agreed with the granting authority and in compliance with the applicable call conditions under which the Grant Agreement has been issued</p> <p>The practitioner also:</p> <ul style="list-style-type: none"> – reconciled the list of recipients for whom costs have been claimed with the proposals and project documentation. – checked the existence of signed agreements/acceptance forms between the participants and the recipients. Unless otherwise provided for in the call conditions, financial support to third parties needs to be given directly from the EU grant participant to the (final) recipients, without further intermediaries. – checked if there were audits undertaken by the participant on the recipients. Trace the cost adjustments to the financial statements to the EU and ensure that they were taken into account. <p>The practitioner checked that the support is implemented in accordance with the conditions set out in Annex 1 GA that must ensure objective and transparent selection procedures and include</p>	<p>accounting practices.</p> <p>97) The costs for providing financial support to third parties were declared eligible in the call conditions and the Grant Agreement.</p> <p>98) The costs did not exceed the maximum amount of financial support to each third party.</p> <p>99) The support has been awarded in line with the conditions defined in Annex 1 GA.</p> <p>100) The (minimum) conditions for the support are set out in Annex 1 GA and that these were also already part of the proposal.</p>	<p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Financial Support to third parties (D.1)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>at least the following minimum conditions:</p> <ul style="list-style-type: none"> – for grants (or similar): <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 or otherwise agreed with the granting authority – 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 – for prizes (or similar): <ul style="list-style-type: none"> – the eligibility and award criteria – the amount of the prize and – the payment arrangements – for other kinds of financial support to third parties: 		

CFS AGREED-UPON PROCEDURES — Financial Support to third parties (D.1)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<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 or otherwise agreed with the granting authority – the criteria for determining the exact amount – the types of activities to be funded – the types of recipients eligible. <p>If a call allows financial support to third parties, directly or via implementing partners, in repayable form such as (micro)loans or other financial instruments with a long-term character that exceed by their nature the duration of the action and Annex 1 GA must provide for specific conditions on cost eligibility and acceptance. The practitioner checked that these specific conditions are fulfilled.</p> <p>The practitioner checked that the support is implemented in compliance with specific call conditions (if any).</p>		
	D.1 If unit costs: <i>(SMP COSME EYE)</i>	N/A		

Internally invoiced goods and services (D.2)

CFS AGREED-UPON PROCEDURES — Internally invoiced goods and services (D.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.D.2	D.2	INTERNALLY INVOICED GOODS AND SERVICES		
Article 6.2.D.2	D.2 INTERNALLY INVOICED GOODS AND SERVICES (unit costs calculated in accordance with usual cost accounting practices) (HE, DEP, EDF)	<p><i>The practitioner draws a sample to carry out the procedures under this cost category. The sample should be selected randomly. It should cover 10% of all items for which costs were declared, with a minimum sample of 10 items (or all if less than 10 items were declared).</i></p> <p>The practitioner sampled [redacted] items out of a total of [redacted].</p>		
		<p>For the internally invoiced items included in the sample:</p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs (<i>see above</i>).</p> <p>‘Internally invoiced goods and services’ means goods or services which are provided within the participant’s organisation directly for the action and which the participant values on the basis of its usual cost accounting practices. This budget category covers the costs for goods and services that the participant itself</p>	101) The cost were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.	YES/NO/N.A.
			102) The methodology of the practitioner included at least the method to determine the amount per unit used, adequate	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Internally invoiced goods and services (D.2)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>produced or provided for the action.</p> <p>To confirm the standard findings in the next column, the practitioner checked that:</p> <ul style="list-style-type: none"> – the units have been actually implemented (used or produced) – the units were necessary for the implementation of the action – the participant did not declare costs covered by the unit cost also under other cost categories – the specific eligibility conditions set out in the Grant Agreement (if any) were complied with. <p>Costs of internally invoiced goods and services must be declared as unit costs in accordance with usual cost accounting practices of the participant. The usual cost accounting practices of the participant must define both the unit (<i>e.g. hour of use of wind tunnel, one genomic test, one electronic wafer fabricated internally, etc</i>) and the methodology to</p>	<p>supporting records and documents to prove the number of units declared, details of the number of units declared and the amount per unit used making up the total costs claimed etc.</p>	
			<p>103) The number of units for internal invoices have been actually implemented (used or produced) and necessary for the implementation of the action.</p>	<p>YES/NO/N.A.</p>
			<p>104) The costs declared as internal invoices do not include costs declared under other cost categories.</p>	<p>YES/NO/N.A.</p>
			<p>105) The specific eligibility conditions set out in the Grant Agreement (if any) have been fulfilled.</p>	<p>YES/NO/N.A.</p>
			<p>106) The costs of internally invoiced goods and services included in the financial statement were calculated in accordance with the participant's usual</p>	<p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Internally invoiced goods and services (D.2)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>determine the cost of the unit.</p> <p>To confirm the standard findings in the next column, the practitioner:</p> <ul style="list-style-type: none"> – obtained records and documents supporting the costs claimed as unit costs to understand the methodology used – obtained a description of the participant’s usual cost accounting practice to calculate costs of internally invoiced goods and services (unit costs) – checked whether the participant’s usual cost accounting practice was applied for the financial statements subject of the present CFS – ensured that the participant’s usual cost accounting practices to calculate unit costs is being used in a consistent manner, regardless of the source of funding – checked that the same unit cost has been applied in a consistent manner in other transactions not involving EU grants 	<p>cost accounting practices.</p> <p>107) The usual cost accounting practices used to calculate the costs of internally invoiced goods and services were applied by the participant in a consistent manner regardless of the source of funding.</p> <p>108) It is the usual practice of the participant to calculate a unit cost for these good or service based on objective criteria that are verifiable.</p> <p>109) Unit costs have been applied in a consistent manner in other transactions not involving EU grants.</p> <p>110) The unit cost is calculated using the actual costs for the good or service recorded in the participant’s accounts, excluding any ineligible cost, costs included in other budget categories, or costs of resources that do not belong to the</p>	<p></p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Internally invoiced goods and services (D.2)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<ul style="list-style-type: none"> – checked that any ineligible costs or any costs claimed under other budget categories, have not been taken into account when calculating the costs of internally invoiced goods and services (<i>see art. 6</i>) – checked 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 verifiable information. Estimates represents less than 5% of the declared costs – for all programmes except Horizon Europe: checked that any costs of items which are not directly linked to the production of the invoiced goods or service (<i>e.g. supporting services like cleaning, general accountancy, administrative support, etc. not directly used for production of the good or service</i>) have 	participant and which it uses free of charge.	
			111) The cost items used for calculating the actual costs of internally invoiced goods and services were relevant and correspond to verifiable information.	YES/NO/N.A.
			112) Costs of items used for calculating the costs internally invoiced goods and services are supported by evidence and registered in the accounts.	YES/NO/N.A.
			113) Allocation keys used are those defined in the participant participant's usual costs accounting practices used for the non-EU funded projects.	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Internally invoiced goods and services (D.2)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>not been taken into account when calculating the costs of internally invoiced goods and services</p> <ul style="list-style-type: none"> – for all programmes except Horizon Europe: checked that costs of resources that do not belong to the participant and which it uses free of charge (<i>e.g. personnel or equipment of a third party provided free of charge</i>), have not been taken into account when calculating the costs of internally invoiced goods and services (<i>see art. 6</i>), because those costs are not in its accounts (<i>see art. 6.1(a)(v)</i>) – checked that any costs of items used for calculating the costs internally invoiced goods and services are supported by evidence and registered in the accounts. 		
		<ul style="list-style-type: none"> – for Horizon Europe: checked that the amount per unit, for providing internally the good or service, has been calculated using the actual direct and indirect costs recorded in the participant's 	114) The amount per unit has been calculated using the actual direct and indirect costs recorded in the participant's accounts, attributed either by direct	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Internally invoiced goods and services (D.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		accounts, attributed either by direct measurement or on the basis of cost drivers in line with participant's accounting practices.	measurement or on the basis of costs drivers as defined in the participant's usual costs accounting practices.	

Indirect costs (E.)

CFS AGREED-UPON PROCEDURES — Indirect costs (E.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.E	E.	INDIRECT COSTS		
Article 6.2.E	E. INDIRECT COSTS If flat-rate: <i>(mandatory in all programmes; option in EDF)</i>	N/A		

Currency for financial statements and conversion into euro

CFS AGREED-UPON PROCEDURES — Currency for financial statements and conversion into euro				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 21.3		CURRENCY FOR FINANCIAL STATEMENTS AND CONVERSION INTO EUROS		
Article 21.3	CURRENCY CONVERSION	<p><i>For the samples from all cost categories:</i></p> <p>To confirm the standard findings in the next column, the practitioner reviewed the samples selected in all cost categories for cost incurred in currencies other than the euro and checked:</p> <ul style="list-style-type: none"> – for participants with accounts established in euros: costs incurred in another currency were converted into euro by applying the participant’s usual accounting practices – for participants with accounts established in a currency other than euros: exchange rates used for converting local currency into euros or other currencies into local currencies were in accordance with art. 21.3 GA and the corresponding AGA — Annotated Grant Agreement* section. 	<p>115)</p> <p>Participants with accounts established in euro converted costs in accordance with their usual accounting practice.</p> <p>OR</p> <p>For participants with accounts established in a currency other than euro, cost were correctly converted (in accordance with art. 21.3 GA and the corresponding AGA — Annotated Grant Agreement* section).</p>	YES/NO/N.A.

Revenues

CFS AGREED-UPON PROCEDURES — Revenues				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 22.3.4		REVENUES		
Article 22.3.4	REVENUES If no profit rule is NOT activated in the GA Data Sheet OR the entity is a non-profit organisation:	N/A		
	If the no-profit rule is activated in the GA Data Sheet and the entity is a for-profit organisation:	For revenue transactions: To confirm the standard findings in the next column, the practitioner examined transactions of revenues to identify any income generated by the action, such as: <ul style="list-style-type: none"> – sale of equipment or assets bought for or generated by the project (limited to the claimed eligible cost of purchase); admission fee to a conference carried out by the consortium; sale of the proceedings of a conference. ‘Revenue’ is all income generated by the action, during its duration (<i>see art. 4</i>), for participants that are profit legal entities. For Horizon Europe: Revenue does not include income from exploitation of results, <i>see</i>	116) The accounting system allows to identify expenses and revenues related to the action.	YES/NO/N.A.
			117) The participant has declared all revenues (i.e. income generated by the action) in the interim and/or final reports.	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Revenues				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p><i>Annex 5 GA (e.g. commercialising a product or service)</i></p> <p>The practitioner also confirmed that revenues related to the action, if any, were duly booked in the participant's accounts and declared to the granting authority.</p>		

In-kind contributions

CFS AGREED-UPON PROCEDURES — In-kind contributions				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 9.2	IN-KIND CONTRIBUTIONS BY THIRD PARTIES			
Article 9.2	IN-KIND CONTRIBUTIONS	N/A		
	If in-kind contributions allowed but not eligible:			
	If in-kind contributions allowed and eligible: <i>(HE)</i>	<p>For all cost categories:</p> <p><i>For in-kind contributions provided by third parties free-of charge declared as eligible direct costs by the participants which use them (under the same conditions and relevant cost category as if they were their own):</i></p> <p>To confirm the standard findings in the next column, the practitioner checked in the sample of each cost category that:</p> <ul style="list-style-type: none"> – costs for in-kind contributions were correctly declared in line with art. 6.1 and 9.2 – the third parties and their in-kind contributions are mentioned in Annex 1 GA (or approved via a technical report) – in line with art. 6.1, costs declared as in-kind free-of-charge 	<p>118) Cost for in-kind contributions were foreseen in Annex 1 GA (or approved via a technical report) and declared under the relevant cost category.</p> <p>119) The rights of bodies mentioned in art. 25 are also ensured towards the third party giving in-kind contributions.</p>	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — In-kind contributions				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>do not exceed the direct costs incurred by the contributing third party for the in-kind contribution, by obtaining invoices, accounting entries etc.</p> <p>The practitioner also checked that there were binding agreements between the participant and the third party that ensured the rights of bodies mentioned in art. 25 are also ensured towards the third party giving in-kind contributions.</p>		

SIGNATURE

For the practitioner

[forename/surname/function]

[address]

[signature]

[date] [stamp]

1.5.2 Template Subgrantees

Guidance for CFS audit of Subgrantees

The EIT 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 Subgrantee in writing. The procedures carried out by the Practitioner to confirm the standard finding are listed in the table below.

In the context of CFS audit of Subgrantees references within the documents 'CFS AGREED-UPON PROCEDURES CHECKLIST' and the 'AGREED-UPON PROCEDURES REPORT ON THE CERTIFICATE ON THE FINANCIAL STATEMENT (CFS)', are to be understood as follows:

- "Subgrant agreement" refers to Financial support to third parties agreement concluded between the KIC and the Subgrantee.
- 'Grant agreement' or 'GA' depending on the context refers to the EIT – KIC Grant agreement or the Subgrant agreement.
- 'Annex 1' refers to the Description of the project/ work as included in the Subgrant agreement.
- 'Annex 2' refers to the estimated budget in the Subgrant agreement.
- 'Reporting period' always refers to the reporting period indicated in the Subgrant agreement.
- 'Participant' refers to for the Subgrantee.
- 'Financial statements' refers to the cost report submitted by the Subgrantee to the KIC.

According to the Annex 5 of the EIT – KIC Grant agreement: "When implementing financial support to third parties in EIT KIC Actions, the beneficiaries must respect the following conditions: (...) other conditions: - in case of EIT funded KAVAs, ensure that the eligibility rules (Article 6) are transposed in agreements signed with recipients of support above EUR 60 000 and that financial control and audit mechanisms are in place." Therefore, the references to the GA articles, depending on the context, refer to the articles of the EIT – KIC Grant agreement or the corresponding provisions as transposed in the Subgrant agreement.

CFS AGREED-UPON PROCEDURES CHECKLIST

General eligibility conditions and ineligible cost

CFS AGREED-UPON PROCEDURES — General eligibility conditions and ineligible costs			
Grant Agreement Article	Cost Category	Procedures	Standard Finding
Article 6.1, 6.3	GENERAL ELIGIBILITY CONDITIONS AND INELIGIBLE COSTS		
Article 6.1 and 6.3	GENERAL ELIGIBILITY CONDITIONS AND INELIGIBLE COSTS	<p>For all cost categories:</p> <p>For the sample of each cost category, the practitioner checked that the costs declared in the financial statements fulfil the following general eligibility conditions for actual costs:</p> <ul style="list-style-type: none"> – The costs are identifiable and verifiable, in particular recorded in the participant's accounts in accordance with the accounting standards applicable in the country where the participant is established and with the participant's usual cost accounting practices (i.e. used consistently by the participant for all similar activities, not just for the EU action, except for modifications required to comply with rules under the Grant Agreement). – The costs are actually incurred by the participant (proof of payment, no re-invoicing to other entities). – The costs are incurred in the period set out in art. 4 (with the exception of costs relating to the submission of the final periodic report, which may be incurred afterwards; see art. 21 GA and the corresponding AGA — Annotated Grant Agreement* section). 	<p><i>The standard finding for this procedure is included as first finding in each cost category (see below):</i></p> <p><i>“The costs were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.”</i></p>

		<ul style="list-style-type: none"> - The costs are declared under the correct budget category set out in art. 6.2 and Annex 2. - The costs are incurred in connection with the action (i.e. a direct link between the cost and the action activities as described in the description of the action (Annex 1 GA) can be established in the accounting system or other supporting documents). - The costs comply with the applicable (national) law (<i>e.g. on taxes, labour and social security</i>). - The cost do not contain any ineligible elements (listed in art. 6.3; <i>e.g. cost declared under other EU grants ('double-funding'), or excessive or reckless expenditure</i>). <p>'Excessive' means paying significantly (25%) more for products, services or personnel than the prevailing market rates or the usual practices of the participant (and thus resulting in an avoidable financial loss to the action).</p> <p>'Reckless' means failing to exercise care in the selection of products, services or personnel (and thus resulting in an avoidable financial loss to the action (25%).</p> <p>'Double-funding' means that costs or contributions cannot be declared under other EU grants (or grants awarded by an EU Member State, non-EU country or other body implementing the EU budget) except where the Grant Agreement explicitly provides for synergy actions (art. 6.3(b)).</p>	
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Personnel costs (A.1-A.6)

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.A	A.	PERSONNEL COSTS		
Article 6.2.A	A. PERSONNEL COSTS	<p><i>The practitioner draws a sample to carry out the procedures under this cost category. The sample should be selected randomly. It should cover 10% of all persons for which costs were declared, with a minimum sample of 10 persons (or all persons if less than 10 worked on the action). Persons working on multiple projects should be considered as a separate person for each project for sample selection).</i></p> <p>The practitioner sampled _____ persons out of a total of _____.</p>		
Article 6.2.A.1	A.1	EMPLOYEES OR EQUIVALENT		
Article 6.2.A.1	A.1 EMPLOYEES OR EQUIVALENT <i>(all programmes except SMP ESS, CUST/FISC)</i> A.1 If standard (Case 1A):	<p><i>For the persons included in the sample and working under an employment contract or equivalent appointing act:</i></p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs (<i>see above</i>).</p>	120) The cost used for the calculation of the daily rate were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>Actual personnel cost for employees (or equivalent) are to be calculated in accordance with the formula set out in art 6.2.A.1 GA and the corresponding AGA — Annotated Grant Agreement* section.</p>	<p>invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.</p>	
		<p>It is the task of the practitioner to check that the elements for the calculation of actual personnel cost declared to the granting authority are correct and in compliance with the rules and that the formula has been correctly applied. The elements to be checked are:</p>	<p>121) The persons worked for the participant on the basis of an employment contract or equivalent appointing act.</p>	YES/NO/N.A.
		<ul style="list-style-type: none"> – actual personnel cost incurred, including any eligible components and excluding any ineligible components – number of months of employment during the reporting period, used for the calculation of the maximum declarable-day equivalents 	<p>122) The persons were i) directly hired by the participant in accordance with its national legislation, ii) under the participant's sole technical supervision and responsibility and iii) remunerated in accordance with the participant's usual practices.</p>	YES/NO/N.A.
		<ul style="list-style-type: none"> – working-time factor, used for the calculation of the 	<p>123) The persons' employment time during the action corresponds to the number of months used for the calculations of the maximum</p>	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>maximum declarable-day equivalents</p> <ul style="list-style-type: none"> – number of day-equivalents worked for the action, as recorded in the monthly declaration or another reliable time recording system (correctly converted using one of the accepted formulas, <i>see art. 20 GA and the corresponding AGA — Annotated Grant Agreement* section)</i> <p>To confirm the standard findings in the next column, the practitioner checked the following information/documents provided by the participant:</p> <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 (or other document proving the 	<p>declarable-day equivalents.</p> <p>124) The persons' working-time factor(s) corresponds to the factor(s) used for the calculation of the maximum declarable-day equivalents.</p> <p>125) The persons were assigned to the action according to the monthly declaration of day-equivalents worked in the action, or internal written instructions, organisation chart or other documented management decision.</p> <p>126) The maximum declarable day-equivalents for the person have been correctly calculated according to the following formula (or as adapted for specific cases, see art 6.2.A.1 GA and the corresponding AGA — Annotated</p>	<p></p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		working-time factor)	Grant Agreement * section).	
		<ul style="list-style-type: none"> – the payslips of the employees included in the sample as well as documents providing proof of payment (checked at least two salary payments per person per year); information concerning the employment status and employment conditions of personnel included in the sample, in particular their employment contracts or equivalent – the participant's usual policy regarding payroll matters (<i>e.g. salary policy, overtime policy, variable pay/bonuses</i>) – applicable national law on taxes, labour and social security – monthly declarations/ time records of the employees included in the sample and 	127) The maximum declarable day-equivalents used for the calculation of the personnel cost are correctly rounded (up or down to the nearest half day-equivalent).	YES/NO/N.A.
			128) Daily rate was correctly calculated (actual personnel costs during the months within the reporting period divided by maximum declarable day-equivalents).	YES/NO/N.A.
			129) Day-equivalents worked on the action were recorded in a monthly declaration, signed by the person and their supervisor, or were recorded in another reliable time-record system.	YES/NO/N.A.
			130) If another reliable time-record system was	YES/NO/N.A.


CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>– any other document that supports the personnel costs declared.</p> <p>The practitioner also checked the eligibility of all components (<i>see art. 6</i>) and recalculated the personnel costs for employees declared in the financial statement(s) through reapplication of the personnel cost formula with the data from the accounting system (project accounting and general ledger), payroll system, time recording system and supporting documents proving the working time factor.</p>	<p>used, time worked on the action has been correctly converted into day-equivalents according to one of the accepted formulas (<i>see art. 20 GA and the corresponding AGA — Annotated Grant Agreement* section</i>).</p>	
			<p>131) Personnel cost declared for the persons for each reporting period were correctly calculated ((day-equivalents worked} x {daily rate}).</p>	<p>YES/NO/N.A.</p>
			<p>132) If any, cost declared under specific cases (<i>e.g. for HE, HUMA: parental leave</i>) were correctly calculated and in accordance with art 6.2.A.1 GA and the corresponding AGA — Annotated Grant Agreement* section.</p>	<p>YES/NO/N.A.</p>
			<p>133) There were no discrepancies between the personnel costs</p>	<p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
			charged to the action and the costs recalculated by the practitioner in accordance with the formula.	
	A.1 If project-based re-muneration(Case 1B): <i>(option in HE)</i>	Additional procedures if ‘project-based remuneration’ is paid: <i>For the persons included in the sample whose level of remuneration (daily rate, hourly rate) increases when and because they work in (EU, national or other) projects:</i> Apart from carrying out the procedures indicated above, to confirm the standard findings in the next column, the practitioner: <ul style="list-style-type: none"> – checked relevant documents provided by the participant (employment contract or project-based contract, collective agreement, the participant’s usual policy on remuneration, criteria used for its calculation, the participant’s usual remuneration practice for projects funded 	134) The amount of project-based remuneration paid corresponded to the participant’s usual remuneration practices and was consistently paid whenever the same kind of work or expertise was required.	YES/NO/N.A.
			135) The criteria used to calculate the project-based remuneration were objective and generally applied by the participants regardless of the source of funding used.	YES/NO/N.A.
			136) The daily rate to be used for the EU Grant’ financial statements is the lower of the action daily rate and the national project daily rate.	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>under national funding schemes</p> <ul style="list-style-type: none"> – recalculated the action daily rate per person as follows: {actual personnel costs for work on the action (incl. project-based supplementary payments, bonuses, increased salary, etc) during the months within the reporting period} divided by {day-equivalents worked by the person on the action during the months within the reporting period} – 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} – compared the action daily rate with the national project daily rate; 		

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>the daily rate to be used for the EU grant financial statement will be the lower of the two</p> <ul style="list-style-type: none"> – checked documents providing proof of payment (checked at least two salary payments per person per year). <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> If there are no regulatory requirements and the participant does not have internal rules defining objective conditions on which the national project daily rate can be determined, but it can demonstrate that its usual practice is to pay bonuses for work in national projects, the national project daily rate</p>		

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>is the average of the remuneration that the person received in the last complete year (calendar, financial or fiscal year) before the end of the reporting period for work in national projects calculated as follows:</p> <p>{(total personnel costs of the person in the last complete year) minus (remuneration paid for EU actions during that complete year)}</p> <p>divided by</p> <p>{215 minus (days worked in EU actions during that complete year)}</p> <p>‘EU actions’ are ‘EU grants’ as defined in the Grant Agreement (i.e. awarded by EU institutions, bodies, offices or agencies, including EU executive agencies, EU regulatory agencies, EDA, joint undertakings).</p> <p>‘Total personnel costs’ covers all types of contracts with the person that qualify as personnel costs under art. 6.2.A.</p>		
	A.1 If average personnel costs (unit costs calculated in	Additional procedures in case ‘<u>average personnel costs</u>’ is used:	137) The personnel costs included in the financial statement were	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
	accordance with usual cost accounting practices) (Case 2): <i>(option in HE, DEP, EDF, CEF, HUMA)</i>	<i>For the persons included in the sample:</i> Apart from carrying out the procedures indicated above, the practitioner carried out following procedures to confirm standard findings in the next column: <ul style="list-style-type: none"> – obtained a description of the participant’s usual cost accounting practice to calculate unit costs – checked whether the participant’s usual cost accounting practice was applied for the financial statements subject of the present CFS – checked that the employees included in the sample were charged under the correct category (in accordance with the criteria used by the participant to establish personnel categories) by reviewing the contract/HR-record or analytical accounting records – checked that there is no difference between the total 	calculated in accordance with the participant's usual cost accounting practice, using the actual personnel costs recorded in the participant’s accounts and excluding ineligible costs or costs already included in other budget categories and were applied in consistent manner, based on objective criteria, regardless of the source of funding.	
			138) The employees were charged under the correct category.	YES/NO/N.A.
			139) 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.	YES/NO/N.A.
			140) Any estimated or budgeted	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>amount of personnel costs used in calculating the cost per unit and the total amount of personnel costs recorded in the statutory accounts</p> <ul style="list-style-type: none"> – checked documents providing proof of payment (checked at least two salary payments per person per year) – checked whether actual personnel costs were adjusted on the basis of budgeted or estimated elements and, if so, examined whether those elements used are actually relevant for the calculation, objective and supported by documents. 	<p>element used by the participant in its unit-cost calculation were relevant for calculating personnel costs, used in a reasonable way (i.e. do not play a major role in calculating the hourly rate) and corresponded to objective and verifiable information. If the budgeted or estimated figures represent less than 5% of the declared unit cost, it is considered that they do not play a major role and can be accepted. If the budgeted or estimated component is higher than 5%, then it needs to be compared with the actual costs.</p>	
Article 6.2.A.2.	A.2	NATURAL PERSONS WITH A DIRECT CONTRACT⁴		

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

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.A.2	A2. NATURAL PERSONS WITH DIRECT CONTRACT	<p><i>For natural persons included in the sample and working with the participant under a direct contract other than an employment contract, such as consultants (not subcontractors):</i></p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs (<i>see above</i>).</p> <p>To confirm standard findings in the next column, the practitioner checked following information/documents provided by the participant:</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 participant – the employment conditions of staff in the same category to compare costs – monthly declarations/ other reliable time records of the 	141) The cost were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.	YES/NO/N.A.
			142) The persons worked for the participant as a self-employed natural person (<i>e.g. some types of in-house consultants</i>) under a direct contract or a contract signed between the participant and a legal entity fully owned by the person (with no other employees).	YES/NO/N.A.
			143) The persons worked under conditions similar to those of an employee (including regarding	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>natural persons included in the sample and</p> <p>– any other document that supports the costs declared and its registration (<i>e.g. invoices, accounting records, proof of payment, etc.</i>)</p>	<p>teleworking arrangements / presence requirements at the premises).</p> <p>144) The cost of the persons were not significantly different from costs for employees of the participant performing similar tasks (up to 50% can be accepted in relation to the average daily rate of employees performing similar tasks, or 25% in relation to the highest daily rate of employees performing similar tasks (which ever of the two amounts is the lowest).</p> <p>145) The results of work carried out belong to the participant, or, if not, the participant has obtained all necessary rights to fulfil its obligations as if those results were generated by itself (<i>e.g. through obtaining</i></p>	<p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
			<i>adequate licences).</i>	
			146) The person was assigned to the action according to internal written instructions, organisation chart or other documented management decision.	YES/NO/N.A.
			147) Day-equivalents worked on the action were recorded in a monthly declaration, signed by the person and their supervisor, or were recorded in another reliable time-record system.	YES/NO/N.A.
			148) Time worked on the action has been converted into day-equivalents.	YES/NO/N.A.
			149) The cost used for the calculation of the daily rate for the person do not include ineligible cost.	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
			150) the daily rate has been calculated with one of the following 3 alternatives: <ul style="list-style-type: none"> - If the contract specifies a fixed daily rate, this rate must be used. In case an hourly rate is set instead of a daily, multiply the hourly rate X 8 - -If the contract states a fixed amount of work and a fixed amount of days/hours, the global amount for the work must be divided by the number of day-equivalents. If hours are mentioned, convert into equivalent days by X 8 - If the contract states a fixed amount for the work but does not 	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
			<p>specify the daily or hourly rate or total amount of days or hours to be worked, the global amount for the work must be divided by the pro-rata of 215 corresponding to the duration of the contract.</p>	
			<p>151) Personnel cost declared for the person for each reporting period were correctly calculated $\{ \{ \text{day-equivalents worked (rounded up or down to the nearest half-day)} \} \times \{ \text{daily rate} \} \}$.</p>	YES/NO/N.A.
			<p>152) If a number of day equivalents is used in the calculation of the amount per 'unit' (daily rate), the participant has not declared more day-equivalents worked on the action than the number of day-equivalents used</p>	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
			to calculate the daily rate (consistency with the denominator).	
Article 6.2.A.3	A.3	SECONDED PERSONS BY A THIRD PARTY AGAINST PAYMENT		
Article 6.2.A.3	A.3 SECONDED PERSONS	<p><i>For persons included in the sample and seconded by a third party against payment (not subcontractors):</i></p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs (see above).</p> <p>To confirm standard findings in the next column, the practitioner checked following information/documents provided by the participant:</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 – for the reimbursement by the participant to the third party for the resource made available (seconded personnel against 	<p>153) The cost were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.</p>	YES/NO/N.A.
			<p>154) Seconded personnel are covered by a secondment agreement between the participant and the employer of the seconded person, the seconded personnel reported to the participant's and worked on the participant's premises (unless</p>	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>payment): any documentation that supports the costs declared (<i>e.g. contract, invoice, bank payment, and proof of registration in its accounting/payroll, etc</i>) 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 (i.e. that the daily rate paid by the participant is not higher than the daily rate actually paid by the third party to the seconded person, applying the calculation rules of the Grant Agreement)</p> <p>– any other document that supports the costs declared (<i>e.g. invoices, etc</i>) and proof of payment.</p>	<p>otherwise agreed with the participant).</p> <p>155) The results of work carried out belong to the participant, or, if not, the participant has obtained all necessary rights to fulfil its obligations as if those results were generated by itself (<i>e.g. through obtaining adequate licences</i>).</p> <p>156) Their costs were not significantly different from those for staff who performed similar tasks under an employment contract with the participant (or differences are justified under the specific case of secondment from other countries).</p> <p>157) The costs declared were supported with documentation and recorded in</p>	<p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		Normally, the practitioner should consider cost difference compared with staff who performed similar tasks under an employment contract with the participant as significant if they are 50% or more above the average daily rate of employees performing similar tasks, or 25% or more above the highest daily rate of employees performing similar tasks (which ever of the two amounts is lower). However, in the specific case of persons seconded against payment from a third party located in a different country than the participant's one, the costs can be higher than 50% in relation to the average daily rate of employees performing similar, or higher than 25% in relation to the highest daily rate of employees performing similar tasks (whichever is the lower), if the participant can demonstrate that its usual practice is to pay for secondments at the level of the actual remuneration of the seconded person.	<p>the participant's accounts.</p> <p>158) The secondment did not entail any profit in the calculation of personnel cost for the seconded person (neither for the participant nor for the seconding third party).</p>	<p></p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.A.4	A.4	SME OWNERS AND NATURAL PERSON BENEFICIARIES <i>(all programmes except SMP ESS, EUAF, CUST/FISC, CCEI, PERI)</i>		
Article 6.2.A.4	A.4 SME OWNERS AND NATURAL PERSON BENEFICIARIES	<p>For SME owners and natural person participant included in the sample</p> <p>(Persons who are directly owners or co-owners – regardless of their percentage of ownership of small and medium-sized enterprises and participant who are natural persons - i.e. who signed the Grant Agreement on her/his own name as individuals, not on behalf of another legal person. These persons work for the action, but do not receive a salary)</p> <p>To confirm standard findings 39a-d listed in the next column, the Practitioner:</p> <ul style="list-style-type: none"> – reviewed the documentation provided by the participant, to confirm the persons are directly owners or co-owners or 	39a) The daily rates used for the SME owner/natural person participant, 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.	YES/NO/N.A.
			39b) Day-equivalents worked on the action were recorded in a monthly declaration, signed by the person and their supervisor, or were recorded in another reliable time-record system.	YES/NO/N.A.
			39c) Time worked on the action has been converted into day-equivalents.	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>beneficiaries who are natural persons (please see above);</p> <ul style="list-style-type: none"> – recalculated the amount per unit (daily rates) in accordance with the methodology fixed by the Decision C(2020)7115 and set out in Annex2a: 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 participant is established}, as referred to in Annex 2a of the Grant Agreement. – recalculated the eligible cost in accordance with the following formula: {amount per unit [daily rate]} multiplied by {number of day-equivalents worked on the action} 	<p>39d) Personnel cost declared for the person for each reporting period were correctly calculated ({day-equivalents worked (rounded up or down to the nearest half-day)} x {daily rate}).</p>	<p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Personnel costs (A.1-A.6)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.A.5	A.5	VOLUNTEERS (ERDF-TA, LIFE, ERASMUS, CREA, CERV, JUST, ESF/SOCL, AMIF/ISF/BMVI, UCPM)		
N/A				

Subcontracting costs (B.)

CFS AGREED-UPON PROCEDURES — Subcontracting costs (B.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.B	B.	SUBCONTRACTING COSTS		
Article 6.2.B	B. SUBCONTRACTING	<p><i>The practitioner draws a sample to carry out the procedures under this cost category. The sample should be selected randomly. It should cover 10% of all subcontracts for which costs were declared, with a minimum sample of 10 subcontracts (or all if less than 10 subcontracts were declared).</i></p> <p>The practitioner sampled [] subcontracts out of a total of [].</p>		
		For the subcontracts included in the sample:	159) The cost were eligible (no ineligible components), identifiable and	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Subcontracting costs (B.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>The practitioner carried out the general checks for eligibility and ineligibility of costs (<i>see above</i>).</p> <p>To confirm the standard findings in the next column, the practitioner checked that:</p> <ul style="list-style-type: none"> – the use of subcontractors was foreseen in Annex 1 GA (or declared following the ‘simplified approval’ procedure if allowed by the Grant Agreement; <i>see art. 6.2.B</i>) – the total estimated costs of subcontracting are set out in Annex 2 GA (or declared following the ‘simplified approval’ procedure if allowed by the Grant Agreement; <i>see art. 6.2.B</i>) – subcontracting costs were declared in the subcontracting category of the financial statement 	<p>verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.</p>	
			160) The subcontracts were not made between participants (unless in line with specific cases set out in the AGA — Annotated Grant Agreement, art. 6.2.B*)	YES/NO/N.A.
			161) The use of subcontracting was foreseen in Annex 1 GA and the total estimated costs of subcontracting were set out in Annex 2 GA (or use and cost were declared following the ‘simplified approval’ procedure if allowed by the Grant Agreement; <i>see art. 6.2.B</i>) and costs were declared in the financial statements under the subcontracting category.	YES/NO/N.A.
			162) Subcontracts were awarded using	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Subcontracting costs (B.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<ul style="list-style-type: none"> – subcontracting costs declared in the financial statements are reconciled with the data in the accounting system – costs claimed can be traced to underlying bank statements showing amount paid and date of payment by the participant – there are supporting documents proving that the selection and award procedure were based on the usual purchase practices of the participant and, if applicable, national law on public procurement – the subcontracts were awarded using the participant’s usual purchasing practices/internal procedures, that these ensure best value for money (or if appropriate the lowest price) and that there are 	<p>the participant’s usual purchasing practices and, if applicable, other documents/procedures required for compliance with national law on public procurement.</p>	
			<p>163) Subcontracts were awarded according to the principle of best value for money (best price-quality ratio) or the lowest price. If an existing contract, a framework contract or a usual provider is used, the participant provided proof (<i>e.g. documents of requests to different providers, different offers, proof of assessment of offers and/or assessment of market prices</i>) demonstrating that the original selection fulfilled these criteria</p>	YES/NO/N.A.
			<p>164) The participant applied procedures to ensure the absence of conflict of interest and based on our examination nothing came to our attention that could indicate a potential conflict of interest. The participant has</p>	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Subcontracting costs (B.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>procedures in place to ensure the absence of conflict of interests by:</p> <ul style="list-style-type: none"> – reviewing the subcontract award process, including, bid evaluation, and selection process to ensure that the award corresponded to the evaluation in accordance with the requirements set out for the subcontract and that the participants staff involved in the award procedure were subject to conflict of interest rules (<i>e.g. requiring them to declare conflict of interests</i>) – reviewing the qualifications of the subcontractor : to ensure that they 	<p>provided the required written confirmation. If an existing contract, a framework contract or a usual provider was used, the participant provided proof (<i>e.g. requests to different providers, proof of assessment of offers and/or assessment of market prices</i>) demonstrating that the original selection fulfilled these criteria.</p>	
			165) the subcontracts ensure that the contractual obligations set out in art. 9.3 are also imposed on the subcontractor.	YES/NO/N.A.
			166) The subcontracts were not awarded to other participants of the consortium or affiliated entities.	YES/NO/N.A.
			167) All subcontracts were supported by signed agreements between the participant and the subcontractor.	YES/NO/N.A.
			168) There was evidence that the services were provided by the subcontractors.	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Subcontracting costs (B.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>correspond to the requirements set out for the subcontract</p> <ul style="list-style-type: none"> – reviewing the subcontract to ensure that it contains conflict of interest provisions (<i>e.g. requirements for the subcontractor to disclose any conflicts of interest</i>) – receiving a written confirmation from the participant that subcontracts were awarded in accordance with the principle of best value of money and no conflict of interest. <p>For participants that are ‘contracting authorities/entities’ within the meaning of the EU Public Procurement Directives</p>		

CFS AGREED-UPON PROCEDURES — Subcontracting costs (B.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>2014/24/EU, 2014/25/EU or 2009/81/EC, the practitioner verified that the subcontracting complied with the applicable national law on public procurement.</p> <p>The practitioner also examined the subcontracts to identify that the participant's contractual obligations under the Grant Agreement are also imposed on subcontractors (art. 9.3 GA):</p> <ul style="list-style-type: none"> – proper implementation – conflict of interest – confidentiality and security – ethics and values – visibility – other specific rules for carrying out the action – information obligations – record keeping – checks, reviews, audits, investigation rights of the granting authority, 		

CFS AGREED-UPON PROCEDURES — Subcontracting costs (B.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>OLAF, ECA and EPPO.</p> <p>In addition, the practitioner also checked that:</p> <ul style="list-style-type: none"> – there were signed agreements between the participant and the subcontractor – the subcontracts were not awarded to other participants or to affiliates, unless they have a framework contract or the affiliate is their usual provider, and the subcontract is priced at market conditions – there was evidence that the services were provided by subcontractor. <p>In the case of framework contracts, the practitioner checked that the selection of the provider was done in line with the usual practice of the participant and awarded on the basis of best-value-for-money or lowest price and absence of conflict of interest.</p>		

CFS AGREED-UPON PROCEDURES — Subcontracting costs (B.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		The framework contract does not necessarily have to be concluded before the start of the action.		

Purchase costs (C.)

CFS AGREED-UPON PROCEDURES — Purchase costs (C.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	
Article 6.2.C	C.	PURCHASE COSTS		
Article 6.2.C	GENERAL ELIGIBILITY CONDITIONS FOR PURCHASE COSTS	<p>For all purchase cost categories:</p> <p>For the sample of each purchase cost category, the practitioner checked that the costs declared in the financial statements fulfil the following eligibility conditions for purchase costs:</p> <ul style="list-style-type: none"> – The purchases were made in conformity with the participant's usual purchasing practices/internal procedures — provided these ensure purchases with 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), or if appropriate the lowest price, and that there are procedures in place to ensure the absence of 	<p><i>The standard finding for this procedure is included as first finding in each cost category (see below):</i></p> <ul style="list-style-type: none"> – <i>“Purchases were made using the participant's usual purchasing practices and, if applicable, other documents/procedures required for compliance with national law on public procurement.</i> – <i>Purchases were made according to the principle of best value for money (best price-quality ratio) or the lowest price.</i> – <i>The participant applied procedures to ensure the absence of conflict of interest and based on our examination nothing came to our attention that could indicate a potential</i> 	

CFS AGREED-UPON PROCEDURES — Purchase costs (C.)			
Grant Agreement Article	Cost Category	Procedures	Standard Finding
		<p>conflict of interests. If an existing contract, a framework contract or a usual provider is used, the participant provided proof (e.g. requests to different providers, proof of assessment of offers and/or assessment of market prices) demonstrating that the original selection fulfilled these criteria.</p> <ul style="list-style-type: none"> – The practitioner received written confirmation from the participant that purchases were made in accordance with the principle of best value of money and no conflict of interest. – For participants that are ‘contracting authorities/entities’ within the meaning of the EU Public Procurement Directives 2014/24/EU, 2014/25/EU or 2009/81/EC, the practitioner verified that the procurement complied with the applicable national law on public procurement. 	<p><i>conflict of interest. The participant has provided the required written confirmation.”</i></p>

Travel and subsistence (C.1)

CFS AGREED-UPON PROCEDURES — Travel and subsistence costs (C.1)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.C.1	C.1	TRAVEL AND SUBSISTENCE COSTS		
Article 6.2.C.1	C.1 TRAVEL AND SUBSISTENCE <i>(all programmes except RFCS, CCEI)</i> C.1 If actual costs: <i>(HE, DEP, EDF, CEF, LIFE, AGRIP, HUMA)</i>	<p><i>The practitioner draws a sample to carry out the procedures under this cost category. The sample should be selected randomly. It should cover 10% of all travel instances (related cost for transport, accommodation and subsistence are together counted as one instance) for which costs were declared, with a minimum sample of 10 travels (or all if less than 10 travels were declared).</i></p> <p>The practitioner sampled <input type="text"/> travels out of a total of <input type="text"/>.</p>		
		<p>For the travels included in the sample:</p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs (<i>see above</i>).</p> <p>The practitioner carried out the general checks for eligibility of purchase costs (<i>see above</i>).</p> <p>To confirm standard findings in the next column, the practitioner reviewed the sample and checked that:</p> <ul style="list-style-type: none"> – travel and subsistence costs were consistent with the participant’s usual policy for travel. 	<p>169) The cost were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.</p>	YES/NO/N.A.
			<p>170) Purchases were made using the participant’s usual purchasing practices and, if applicable, other</p>	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Travel and subsistence costs (C.1)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>In this context, the participant provided evidence of its normal policy for travel costs (<i>e.g. use of first class tickets, reimbursement by the participant on the basis of actual costs, a per diem, carbon offsetting contributions</i>) to enable the practitioner to compare the travel costs charged with this policy.</p> <ul style="list-style-type: none"> – for cases of combined travel, the participant kept evidence not only of the actual cost of the subsequent travel leg(s), but also of the cost of the theoretical direct return travel after the end of the work for the action. – travel costs are identified and allocated to the action (<i>e.g. trips are directly linked to the action, during the action period, etc</i>) by examining relevant supporting documents such as minutes of meetings, workshops or conferences, their registration in the correct project account, their 	<p>documents/procedures required for compliance with national law on public procurement.</p> <p>171) Purchases were made according to the principle of best value for money (best price-quality ratio) or the lowest price.</p> <p>172) The participant applied procedures to ensure the absence of conflict of interest and based on our examination nothing came to our attention that could indicate a potential conflict of interest. The participant has provided the required written confirmation.</p> <p>173) Costs were incurred, approved and reimbursed in line with the participant's usual policy for travels.</p> <p>174) There was a link between the trip and the action.</p> <p>175) The supporting documents were consistent with each other regarding subject of the trip, dates, duration and</p>	<p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Travel and subsistence costs (C.1)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		consistency with time records or with the dates/duration of the workshop/conference.	reconciled with monthly declaration of time worked on the action / other reliable time records and accounting.	
			176) The supporting documents are addressed to the participant.	YES/NO/N.A.
			177) Costs of a combined travel were charged to the action only up to the cost that would have been incurred if the travel would have been made exclusively (proven by records) for the action and allowing combined travel is the usual practice of the participant.	YES/NO/N.A.
	C.1 If unit costs: <i>(most programmes, e.g. I3, ERDF-TA, IMREG, EMFAF, IMCAP, SMP, ERASMUS, CREA, CERV, JUST, ESF/SOCPL, EU4H, AMIF/ISF/BMVI, EUAF, CUST/FISC, PERI</i>	N/A		

CFS AGREED-UPON PROCEDURES — Travel and subsistence costs (C.1)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
	(partial), TSI, UCPM)			

Equipment (C.2)

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.C.2	C.2	EQUIPMENT COSTS		
Article 6.2.C.2	C.2 EQUIPMENT	<p><i>The practitioner draws a sample to carry out the procedures under this cost category. The sample should be selected randomly. It should cover 10% of all items for which costs were declared, with a minimum sample of 10 items (or all if less than 10 items were declared).</i></p> <p>The practitioner sampled _____ items out of a total of _____.</p>		
	<p>C.2 If depreciation only:</p> <p><i>(default option for</i></p>	<p>For the equipment included in the sample:</p> <p>The practitioner carried out the general checks for</p>	<p>178) The cost were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities)</p>	<p>YES/NO/N.A.</p> <p>A.</p>

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
	<i>most programmes)</i>	<p>eligibility and ineligibility of costs (<i>see above</i>).</p> <p>The practitioner carried out the general checks for eligibility of purchase costs (<i>see above</i>).</p> <p>To confirm the standard findings in the next column for purchases of equipment, infrastructure or other assets used for the action ('equipment'), the practitioner checked that:</p> <ul style="list-style-type: none"> – they were entered in the accounting system and written off in accordance with the participant's usual accounting practices and with international accounting standards; they were correctly allocated to the action (with supporting documents such as delivery note invoice or any other proof 	<p>during the duration of the action in accordance with its usual cost accounting practices.</p>	
			179) Purchases were made using the participant's usual purchasing practices and, if applicable, other documents/procedures required for compliance with national law on public procurement.	YES/NO/N.A.
			180) Assets were purchased according to the principle of best value for money (best price-quality ratio) or the lowest price.	YES/NO/N.A.
			181) The participant applied procedures to ensure the absence of conflict of interest and based on our examination nothing came to our attention that could indicate a potential conflict of interest. The participant has provided the required written confirmation.	YES/NO/N.A.
			182) There was a link between the Grant Agreement and the equipment charged to the action.	YES/NO/N.A.
			183) The equipment charged to the action was physically inspected and traceable to the accounting records and the underlying documents.	YES/NO/N.A.
			184) The purchases were not made between participants (unless in line with specific cases set out	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		demonstrating the link to the action)	in the AGA — Annotated Grant Agreement, art 6.2.B and 6.2.C*).	
		<ul style="list-style-type: none"> – the extent to which the equipment was used for the action (as a percentage) was supported by reliable documentation (<i>e.g. usage overview table</i>) 	185) The depreciation costs were calculated in line with applicable audit standards and the participant’s usual accounting practices (normally at the earliest as of the reception of the equipment and its availability for use), for each reporting period.	YES/NO/N.A.
		<ul style="list-style-type: none"> – any costs reductions (rebates, discounts) have been taken into account 	186) The amount charged corresponded to the rate of actual usage for the action.	YES/NO/N.A.
		<ul style="list-style-type: none"> – confirmed the existence of the equipment and ensured that is the same equipment purchased 	187) Costs for renting or leasing equipment do not exceed the depreciation costs of similar equipment, do not include any financing fees and there is no double charging of costs.	YES/NO/N.A.
		<ul style="list-style-type: none"> – if the action was suspended, that no depreciation costs were charged during the suspension period. <p>Purchases between participants are in principle not accepted, unless in exceptional and properly justified</p>		

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>cases (e.g. participant A is the usual supplier of participant B for a generic consumable that participant B needs for the action). If a participant needs supplies from another participant, it is the latter participant that should charge them to the action as cost.</p> <p>The practitioner recalculated the depreciation costs and checked that:</p> <ul style="list-style-type: none"> – the depreciation is calculated on the acquisition value – the depreciation costs were accumulated during the action duration – the depreciation costs were calculated for each reporting period according to the rate of use for the project (if the participant does not use the equipment exclusively for the action, only 		

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>the portion used on the action may be charged)</p> <ul style="list-style-type: none"> – the participant did not charge depreciation from a date before reception of the equipment. Eligible depreciation of an equipment begins when it is available for use in the action – the depreciation costs do not exceed the equipment purchase price. The depreciable amount (purchase price) of the equipment must be allocated on a systematic basis over its useful life (i.e. the period during which the equipment is expected to be usable). If the equipment's useful life is more than a year, the 		


CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>participant cannot charge the total cost of the item in a single year unless the Grant Agreement explicitly foresees that option.</p> <p>Apart from depreciation costs, costs for renting or leasing equipment, infrastructure or other assets, are also eligible as equipment costs if they do not exceed the depreciation costs of similar equipment, infrastructure or assets and do not include any financing fees. If the equipment was not purchased but rented or leased, the practitioner should also check that the costs:</p> <ul style="list-style-type: none"> – do not exceed the depreciation costs of similar equipment, infrastructure or assets – do not include any financing 		

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>checked that:</p> <p>For 'equipment, infrastructure or other assets' ('equipment) selected in the sample, that are charged as full capitalised costs (instead of depreciation cost), the practitioner checked that</p> <ul style="list-style-type: none"> – the Grant Agreement explicitly allows that purchases of equipment specifically for the action (or developed as part of the action tasks) may be declared as full capitalised costs – the costs fulfil the cost eligibility conditions applicable to their respective cost categories 	<p>res required for compliance with national law on public procurement.</p> <p>190) Purchases were made according to the principle of best value for money (best price-quality ratio) or the lowest price.</p> <p>191) The participant applied procedures to ensure the absence of conflict of interest and based on our examination nothing came to our attention that could indicate a potential conflict of interest. The participant has provided the required written confirmation.</p> <p>192) The cost eligibility conditions applicable to their respective cost categories are fulfilled.</p> <p>193) The Grant Agreement allows for purchases of equipment, infrastructure or other assets specifically for the</p>	<p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<ul style="list-style-type: none"> – such capitalised costs correspond to the costs incurred in the purchase or for the development of the equipment, infrastructure or other assets – they are recorded under a fixed asset account of the participant in compliance with international accounting standards and the participant's usual cost accounting practices – there is no double charging of costs (in particular, no charging of depreciation costs for the prototype or pilot plant to the grant or 	<p>action (or developed as part of the action tasks) to be declared as full capitalised costs.</p> <p>194) Full capitalised costs were recorded under fixed costs account in the participant's accounting records in compliance with international accounting standards and the participant's usual accounting practices.</p> <p>195) Full capitalised costs correspond to the costs incurred in the purchase or for the development of the equipment and there is no double charging of costs.</p> <p>196) Costs for renting or leasing equipment do not exceed the depreciation costs of similar equipment, do not include any financing fees and there is no double charging of costs.</p>	<p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)					
Grant Agreement Article	Cost Category	Procedures	Standard Finding		Result (YES/NO/N.A.)
		<p>another EU grant).</p> <p>Costs for renting or leasing such equipment are also eligible if they do not exceed the depreciation costs of similar equipment, infrastructure or assets and do not include any financing fees. If the equipment was not purchased but rented or leased, the practitioner should also check that the costs:</p> <ul style="list-style-type: none"> – do not exceed the depreciation costs of similar equipment, infrastructure or assets – do not include any financing fees (<i>e.g. finance charges included in the finance lease payments or interests on loans taken to finance</i> 			

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p><i>the purchase)</i></p> <ul style="list-style-type: none"> – there is no double charging of costs (e.g. no charging of depreciation costs for equipment previously funded at full cost by an EU grant) <p> Equipment that does not comply with the specific conditions for full cost (e.g. equipment purchased prior to the action but used for the action) must be declared using the normal depreciation cost.</p>		
	<p>C.2 If depreciation and full cost for listed equipment:</p> <p><i>(option in HE, RFCS, DEP, EDF, SMP, AMIF/ISF/BM VI, PERI, UCPM)</i></p>	<p>For the equipment included in the sample:</p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs (see above).</p> <p>The procedure analysed above under cost category</p>	<p>197) The standard findings under cost category C.2 (depreciation only) are fulfilled.</p> <p>198) The costs were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant during</p>	<p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>C.2 (depreciation only) is performed.</p> <p>Moreover, for equipment purchased specifically for the action (or developed as part of the action tasks) costs may exceptionally be declared as full capitalised costs, if these assets are listed under art. 6.C.2.</p> <p>For equipment that is charged at full acquisition cost, to confirm the standard findings in the next column, the practitioner checked that:</p> <ul style="list-style-type: none"> – the Grant Agreement explicitly allows that the equipment may be declared as full capitalised costs. Such equipment must be listed in art. 6.C.2. 	<p>the duration of the action (proof of payment, no re-invoicing to other entities).</p>	
			199) The cost eligibility conditions applicable to their respective cost categories are fulfilled.	YES/NO/N.A.
			200) The equipment whose costs were declared as full capitalised costs were listed under art.6.C.2 as equipment whose costs may be declared as full capitalised costs.	YES/NO/N.A.
			201) Full capitalised costs were recorded under fixed costs account in the participant's accounting records in compliance with international accounting standards and the participant's usual cost accounting practices.	YES/NO/N.A.
			202) Full capitalised costs correspond to the costs incurred in the purchase or for the development of	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<ul style="list-style-type: none"> – the costs fulfil the cost eligibility conditions applicable to their respective cost categories – such capitalised costs correspond to the costs incurred in the purchase or for the development of the equipment, infrastructure or other assets – they are recorded under a fixed asset account of the participant in compliance with international accounting standards and the participant's usual cost accounting practices. 	<p>the equipment and there is no double charging of costs.</p> <p>203) Costs for renting or leasing equipment do not exceed the depreciation costs of similar equipment, do not include any financing fees and there is no double charging of costs.</p>	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)					
Grant Agreement Article	Cost Category	Procedures	Standard Finding		Result (YES/NO/N.A.)
		<ul style="list-style-type: none"> – there is no double charging of costs (in particular, no charging of depreciation costs for the prototype or pilot plant to the grant or another EU grant). <p>Costs for renting or leasing such equipment are also eligible if they do not exceed the depreciation costs of similar equipment, infrastructure or assets and do not include any financing fees. If the equipment was not purchased but rented or leased, the practitioner should also check that the costs:</p> <ul style="list-style-type: none"> – do not exceed the depreciation costs of similar equipment, infrastructure or assets – do not include any 			

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		financing fees (e.g. finance charges included in the finance lease payments or interests on loans taken to finance the purchase) – there is no double charging of costs (e.g. no charging of depreciation costs for equipment previously funded at full cost by an EU grant).		
	C.2 If full cost and depreciation for listed equipment: <i>(option in HE, RFCS, EDF, LIFE, SMP, UCPM)</i>	For the equipment included in the sample: The procedure analysed above under cost category C.2 (full cost only) is performed. However, for the equipment used for the action that are listed under art. 6.C.2, the costs must be declared as depreciation costs.	204) For the costs declared as full capitalised costs, the standard findings under cost category C.2 (full cost only) are fulfilled.	YES/NO/N.A.
205) The costs of the equipment listed under art. 6.C.2 were declared as depreciation costs.			YES/NO/N.A.	
206) For the costs declared as			YES/NO/N.A.	

CFS AGREED-UPON PROCEDURES — Equipment costs (C.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>For these assets, the practitioner:</p> <ul style="list-style-type: none"> – checked that they are listed under art. 6.C.2 as equipment whose costs must be declared as depreciation costs – performed the procedure analysed above under C.2 (depreciation only). 	<p>depreciation costs, the standard findings under cost category C.2 (depreciation only) are fulfilled.</p>	

Other goods, works and services (C.3)

CFS AGREED-UPON PROCEDURES — Other goods, works and services (C.3)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (Y/N/N.A.)
Article 6.2.C.3	C.3	OTHER GOODS, WORKS AND SERVICES		
Article 6.2.C.3	C.3 OTHER GOODS, WORKS AND SERVICES	<p><i>The practitioner draws a sample to carry out the procedures under this cost category. The sample should be selected randomly. It should cover 10% of all items for which costs were declared, with a minimum sample of 10 items (or all if less than 10 items were declared).</i></p> <p>The practitioner sampled _____ items out of a total of _____.</p>		
		<p>For the other purchases included in the sample:</p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs (<i>see above</i>).</p> <p>The practitioner carried out the general checks for eligibility of purchase costs (<i>see above</i>).</p>	207) The cost were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.	YES/NO/N.A.
		<p>Purchases of other goods, works and services for the action must be calculated on the basis of the costs actually incurred. Such goods, works and services include, for instance, consumables and supplies, promotion, dissemination, protection of results, translations, publications, certificates and financial</p>	208) Purchases were made using the participant's usual purchasing practices and, if applicable, other documents/procedures required for compliance with national law on public procurement.	YES/NO/N.A.
			209) Purchases were made according to the principle of best value for money (best	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Other goods, works and services (C.3)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (Y/N/N.A.)
		<p>guarantees, if required under the Agreement.</p> <p>To confirm the standard findings in the next column, the practitioner checked that:</p> <ul style="list-style-type: none"> – purchases of other goods, works and services were declared eligible (as costs actually incurred) in the Grant Agreement – the contracts did not cover tasks described in Annex 1 GA (these should be charged as subcontracting costs) – the goods, works or services were purchased specifically for the action and 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) – the actual existence of the sampled items by physical inspection – the goods were not placed in the inventory of durable equipment (otherwise they 	<p>price-quality ratio) or the lowest price.</p> <p>210) The participant applied procedures to ensure the absence of conflict of interest and based on our examination nothing came to our attention that could indicate a potential conflict of interest. The participant has provided the required written confirmation.</p> <p>211) Contracts for works or services did not cover tasks described in Annex 1 GA.</p> <p>212) Costs were allocated to the correct action and the goods were not placed in the inventory of durable equipment.</p> <p>213) The costs were charged in line with the participant's accounting practices and were adequately supported.</p> <p>214) Correct and complete entry made in the accounting system of the participant.</p>	<p></p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Other goods, works and services (C.3)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (Y/N/N.A.)
		should be charged as equipment costs) – the costs charged to the action were accounted in line with the participant’s usual accounting practices. If it is the participant’s usual accounting practice to consider some of these costs (or all of them) as indirect costs, they cannot be declared as direct costs.		

Other cost categories (D.)

Financial support to third parties (D.1)

CFS AGREED-UPON PROCEDURES — Financial Support to third parties (D.1)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.D	D.	OTHER COST CATEGORIES		
Article 6.2.D.1	D.1	FINANCIAL SUPPORT TO THIRD PARTIES		
Article 6.2.D.1	D.1 FINANCIAL SUPPORT TO THIRD PARTIES <i>(all programmes except RFCS, SMP ESS, EUAF, CUST/FISC, CCEI, PERI, TSI, UCPM)</i> D.1 If actual costs: <i>(all except SMP COSME EYE)</i>	<p><i>The practitioner draws a sample to carry out the procedures under this cost category. The sample should be selected randomly. It should cover 10% of all items for which costs were declared, with a minimum sample of 10 items (or all if less than 10 items were declared).</i></p> <p>The practitioner sampled [REDACTED] items out of a total of [REDACTED].</p>		
		<p>For the FSTP items included in the sample:</p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs (<i>see above</i>).</p> <p>The practitioner checked that the costs for providing financial support to third parties ((in the form of grants, prizes or similar forms of support; if any):</p> <ul style="list-style-type: none"> – were declared eligible in the Grant Agreement – the maximum amount of financial support to each third party is not more than the amount per recipient set out in the Data Sheet or otherwise agreed with the granting authority and in compliance with the applicable call conditions 	<p>215) The cost were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.</p>	YES/NO/N.A.
			<p>216) The costs for providing</p>	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Financial Support to third parties (D.1)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>under which the Grant Agreement has been issued</p> <p>The practitioner also:</p> <ul style="list-style-type: none"> – reconciled the list of recipients for whom costs have been claimed with the proposals and project documentation. – checked the existence of signed agreements/acceptance forms between the participants and the recipients. Unless otherwise provided for in the call conditions, financial support to third parties needs to be given directly from the EU grant participant to the (final) recipients, without further intermediaries. – checked if there were audits undertaken by the participant on the recipients. Trace the cost adjustments to the financial statements to the EU and ensure that they were taken into account. <p>The practitioner checked that the support is implemented in accordance with the conditions set out in Annex 1 GA that must ensure objective and transparent selection procedures and include at least the following minimum conditions:</p> <ul style="list-style-type: none"> – for grants (or similar): 	<p>financial support to third parties were declared eligible in the call conditions and the Grant Agreement.</p>	
			<p>217) The costs did not exceed the maximum amount of financial support to each third party.</p>	<p>YES/NO/N.A.</p>
			<p>218) The support has been awarded in line with the conditions defined in Annex 1 GA.</p>	<p>YES/NO/N.A.</p>
			<p>219) The (minimum) conditions for the support are set out in Annex 1 GA and that these were also already part of the proposal.</p>	<p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Financial Support to third parties (D.1)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<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 or otherwise agreed with the granting authority – 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 – for prizes (or similar): <ul style="list-style-type: none"> – the eligibility and award criteria – the amount of the prize and – the payment arrangements – for other kinds of financial support to third parties: <ul style="list-style-type: none"> – the maximum amount of financial support for each third party ('recipient'); this 		

CFS AGREED-UPON PROCEDURES — Financial Support to third parties (D.1)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>amount may not exceed the amount set out in the Data Sheet or otherwise agreed with the granting authority</p> <ul style="list-style-type: none"> – the criteria for determining the exact amount – the types of activities to be funded – the types of recipients eligible. <p>If a call allows financial support to third parties, directly or via implementing partners, in repayable form such as (micro)loans or other financial instruments with a long-term character that exceed by their nature the duration of the action and Annex 1 GA must provide for specific conditions on cost eligibility and acceptance. The practitioner checked that these specific conditions are fulfilled.</p> <p>The practitioner checked that the support is implemented in compliance with specific call conditions (if any).</p>		
	D.1 If unit costs: <i>(SMP COSME EYE)</i>	N/A		

Internally invoiced goods and services (D.2)

CFS AGREED-UPON PROCEDURES — Internally invoiced goods and services (D.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.D.2	D.2	INTERNALLY INVOICED GOODS AND SERVICES		
Article 6.2.D.2	D.2 INTERNALLY INVOICED GOODS AND SERVICES (unit costs calculated in accordance with usual cost accounting practices) <i>(HE, DEP, EDF)</i>	<p><i>The practitioner draws a sample to carry out the procedures under this cost category. The sample should be selected randomly. It should cover 10% of all items for which costs were declared, with a minimum sample of 10 items (or all if less than 10 items were declared).</i></p> <p>The practitioner sampled _____ items out of a total of _____.</p>		
		<p>For the internally invoiced items included in the sample:</p> <p>The practitioner carried out the general checks for eligibility and ineligibility of costs (<i>see above</i>).</p> <p>‘Internally invoiced goods and services’ means goods or services which are provided within the participant’s organisation directly for the action and which the participant values on the basis of its usual cost accounting practices. This budget category covers the costs for goods and services that the participant itself</p>	<p>220) The cost were eligible (no ineligible components), identifiable and verifiable, linked to the action and incurred by the participant (proof of payment, no re-invoicing to other entities) during the duration of the action in accordance with its usual cost accounting practices.</p>	YES/NO/N.A.
			<p>221) The methodology of the practitioner included at least the method to determine the amount per unit used, adequate</p>	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Internally invoiced goods and services (D.2)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>produced or provided for the action.</p> <p>To confirm the standard findings in the next column, the practitioner checked that:</p> <ul style="list-style-type: none"> – the units have been actually implemented (used or produced) – the units were necessary for the implementation of the action – the participant did not declare costs covered by the unit cost also under other cost categories – the specific eligibility conditions set out in the Grant Agreement (if any) were complied with. <p>Costs of internally invoiced goods and services must be declared as unit costs in accordance with usual cost accounting practices of the participant. The usual cost accounting practices of the participant must define both the unit (<i>e.g. hour of use of wind tunnel, one genomic test, one electronic wafer fabricated internally, etc</i>) and the methodology to</p>	<p>supporting records and documents to prove the number of units declared, details of the number of units declared and the amount per unit used making up the total costs claimed etc.</p>	
			<p>222) The number of units for internal invoices have been actually implemented (used or produced) and necessary for the implementation of the action.</p>	<p>YES/NO/N.A.</p>
			<p>223) The costs declared as internal invoices do not include costs declared under other cost categories.</p>	<p>YES/NO/N.A.</p>
			<p>224) The specific eligibility conditions set out in the Grant Agreement (if any) have been fulfilled.</p>	<p>YES/NO/N.A.</p>
			<p>225) The costs of internally invoiced goods and services included in the financial statement were calculated in accordance with the participant's usual</p>	<p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Internally invoiced goods and services (D.2)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>determine the cost of the unit.</p> <p>To confirm the standard findings in the next column, the practitioner:</p> <ul style="list-style-type: none"> – obtained records and documents supporting the costs claimed as unit costs to understand the methodology used – obtained a description of the participant’s usual cost accounting practice to calculate costs of internally invoiced goods and services (unit costs) – checked whether the participant’s usual cost accounting practice was applied for the financial statements subject of the present CFS – ensured that the participant’s usual cost accounting practices to calculate unit costs is being used in a consistent manner, regardless of the source of funding – checked that the same unit cost has been applied in a consistent manner in other transactions not involving EU grants 	<p>cost accounting practices.</p> <p>226) The usual cost accounting practices used to calculate the costs of internally invoiced goods and services were applied by the participant in a consistent manner regardless of the source of funding.</p> <p>227) It is the usual practice of the participant to calculate a unit cost for these good or service based on objective criteria that are verifiable.</p> <p>228) Unit costs have been applied in a consistent manner in other transactions not involving EU grants.</p> <p>229) The unit cost is calculated using the actual costs for the good or service recorded in the participant’s accounts, excluding any ineligible cost, costs included in other budget categories, or costs of resources that do not belong to the</p>	<p></p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p> <p>YES/NO/N.A.</p>

CFS AGREED-UPON PROCEDURES — Internally invoiced goods and services (D.2)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<ul style="list-style-type: none"> – checked that any ineligible costs or any costs claimed under other budget categories, have not been taken into account when calculating the costs of internally invoiced goods and services (<i>see art. 6</i>) – checked 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 verifiable information. Estimates represents less than 5% of the declared costs – for all programmes except Horizon Europe: checked that any costs of items which are not directly linked to the production of the invoiced goods or service (<i>e.g. supporting services like cleaning, general accountancy, administrative support, etc. not directly used for production of the good or service</i>) have 	participant and which it uses free of charge.	
			230) The cost items used for calculating the actual costs of internally invoiced goods and services were relevant, and correspond to verifiable information.	YES/NO/N.A.
			231) Costs of items used for calculating the costs internally invoiced goods and services are supported by evidence and registered in the accounts.	YES/NO/N.A.
			232) Allocation keys used are those defined in the participant participant's usual costs accounting practices used for the non EU funded projects.	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Internally invoiced goods and services (D.2)

Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>not been taken into account when calculating the costs of internally invoiced goods and services</p> <ul style="list-style-type: none"> – for all programmes except Horizon Europe: checked that costs of resources that do not belong to the participant and which it uses free of charge (<i>e.g. personnel or equipment of a third party provided free of charge</i>), have not been taken into account when calculating the costs of internally invoiced goods and services (<i>see art. 6</i>), because those costs are not in its accounts (<i>see art. 6.1(a)(v)</i>) – checked that any costs of items used for calculating the costs internally invoiced goods and services are supported by evidence and registered in the accounts. 		
		<ul style="list-style-type: none"> – for Horizon Europe: checked that the amount per unit, for providing internally the good or service, has been calculated using the actual direct and indirect costs recorded in the participant's 	233) The amount per unit has been calculated using the actual direct and indirect costs recorded in the participant's accounts, attributed either by direct	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Internally invoiced goods and services (D.2)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		accounts, attributed either by direct measurement or on the basis of cost drivers in line with participant's accounting practices.	measurement or on the basis of costs drivers as defined in the participant's usual costs accounting practices.	

Indirect costs (E.)

CFS AGREED-UPON PROCEDURES — Indirect costs (E.)				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 6.2.E	E.	INDIRECT COSTS		
Article 6.2.E	E. INDIRECT COSTS If flat-rate: <i>(mandatory in all programmes; option in EDF)</i>	N/A		

Currency for financial statements and conversion into euro

CFS AGREED-UPON PROCEDURES — Currency for financial statements and conversion into euro				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 21.3		CURRENCY FOR FINANCIAL STATEMENTS AND CONVERSION INTO EUROS		
Article 21.3	CURRENCY CONVERSION	<p><i>For the samples from all cost categories:</i></p> <p>To confirm the standard findings in the next column, the practitioner reviewed the samples selected in all cost categories for cost incurred in currencies other than the euro and checked:</p> <ul style="list-style-type: none"> – for participants with accounts established in euros: costs incurred in another currency were converted into euro by applying the participant’s usual accounting practices – for participants with accounts established in a currency other than euros: exchange rates used for converting local currency into euros or other currencies into local currencies were in accordance with art. 21.3 GA and the corresponding AGA — Annotated Grant Agreement* section. 	<p>234)</p> <p>Participants with accounts established in euro converted costs in accordance with their usual accounting practice.</p> <p>OR</p> <p>For participants with accounts established in a currency other than euro, cost were correctly converted (in accordance with art. 21.3 GA and the corresponding AGA — Annotated Grant Agreement* section).</p>	YES/NO/N.A.

Revenues

CFS AGREED-UPON PROCEDURES — Revenues				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 22.3.4		REVENUES		
Article 22.3.4	REVENUES If no profit rule is NOT activated in the GA Data Sheet OR the entity is a non-profit organisation:	N/A		
	If the no-profit rule is activated in the GA Data Sheet and the entity is a for-profit organisation:	For revenue transactions: To confirm the standard findings in the next column, the practitioner examined transactions of revenues to identify any income generated by the action, such as: <ul style="list-style-type: none"> – sale of equipment or assets bought for or generated by the project (limited to the claimed eligible cost of purchase); admission fee to a conference carried out by the consortium; sale of the proceedings of a conference. ‘Revenue’ is all income generated by the action, during its duration (<i>see art. 4</i>), for participants that are profit legal entities. For Horizon Europe: Revenue does not include income from exploitation of results, <i>see</i>	235) The accounting system allows to identify expenses and revenues related to the action.	YES/NO/N.A.
			236) The participant has declared all revenues (i.e. income generated by the action) in the interim and/or final reports.	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — Revenues				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p><i>Annex 5 GA (e.g. commercialising a product or service)</i></p> <p>The practitioner also confirmed that revenues related to the action, if any, were duly booked in the participant's accounts and declared to the granting authority.</p>		

In-kind contributions

CFS AGREED-UPON PROCEDURES — In-kind contributions				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
Article 9.2	IN-KIND CONTRIBUTIONS BY THIRD PARTIES			
Article 9.2	IN-KIND CONTRIBUTIONS	N/A		
	If in-kind contributions allowed but not eligible:			
	If in-kind contributions allowed and eligible: <i>(HE)</i>	<p>For all cost categories:</p> <p><i>For in-kind contributions provided by third parties free-of charge declared as eligible direct costs by the participants which use them (under the same conditions and relevant cost category as if they were their own):</i></p> <p>To confirm the standard findings in the next column, the practitioner checked in the sample of each cost category that:</p> <ul style="list-style-type: none"> – costs for in-kind contributions were correctly declared in line with art. 6.1 and 9.2 – the third parties and their in-kind contributions are mentioned in Annex 1 GA (or approved via a technical report) – in line with art. 6.1, costs declared as in-kind free-of-charge 	<p>237) Cost for in-kind contributions were foreseen in Annex 1 GA (or approved via a technical report) and declared under the relevant cost category.</p> <p>238) The rights of bodies mentioned in art. 25 are also ensured towards the third party giving in-kind contributions.</p>	YES/NO/N.A.

CFS AGREED-UPON PROCEDURES — In-kind contributions				
Grant Agreement Article	Cost Category	Procedures	Standard Finding	Result (YES/NO/N.A.)
		<p>do not exceed the direct costs incurred by the contributing third party for the in-kind contribution, by obtaining invoices, accounting entries etc.</p> <p>The practitioner also checked that there were binding agreements between the participant and the third party that ensured the rights of bodies mentioned in art. 25 are also ensured towards the third party giving in-kind contributions.</p>		

SIGNATURE

For the practitioner

[forename/surname/function]

[address]

[signature]

[date] [stamp]