



UNIVERSITÀ DEGLI STUDI
DI TRENTO

determinazione

LA DIRIGENTE DELLA DIREZIONE PIANIFICAZIONE, APPROVVIGIONAMENTI E AMMINISTRAZIONE

numero: 14 - DPAA
data: 16 maggio 2018
oggetto: **Approvazione documenti di gara - Procedura negoziata per l'affidamento del servizio di audit dei progetti di ricerca ERC finanziati dalla Commissione Europea nell'ambito del VII Programma Quadro UE, dei progetti di ricerca e innovazione finanziati dalla Commissione Europea nell'ambito del programma Horizon 2020 e dei progetti di ricerca finanziati da DG Migration and Home Affairs - CIG 7408851940**

LA DIRIGENTE

Premesso che:

- con propria determinazione n. 9-DPAA del 7 marzo 2018 è stata indetta la procedura di gara per l'affidamento, mediante procedura negoziata con il criterio del prezzo più basso, del servizio di audit dei progetti di ricerca ERC, dei progetti di ricerca e innovazione del programma H2020 e dei progetti di ricerca di DG Home;
- nella stessa determinazione si rimanda l'approvazione dei documenti di gara e relativi allegati a un successivo provvedimento;
- richiamati i documenti con ID n. 14092329|NP d.d. 19 aprile 2018 e ID n. 14241511|NP d.d. 16 maggio 2018 relativi alla verifica delle manifestazioni di interesse pervenute a seguito dell'avviso di indagine di mercato, pubblicato sul sito UniTrento in data 7 marzo u.s., dai quali risulta che saranno invitati alla procedura in oggetto n. otto operatori economici;
- accertato che risulta predisposta la documentazione di gara costituita da: Condizioni particolari di RDO MEPA, Condizioni particolari di Contratto e relativi allegati;

Ritenuto di poter procedere a dare esecuzione alle successive fasi del procedimento di gara;

Visto lo Statuto dell'Università degli Studi di Trento, emanato con Decreto Rettorale 23 aprile 2012, n. 167;

Visto il Regolamento di Ateneo per la finanza e la contabilità emanato con Decreto Rettorale 22 febbraio 2016, n. 159;

Visto il Regolamento di Ateneo per l'attività contrattuale emanato con Decreto Rettorale 28 dicembre 2000, n. 1609;

DETERMINA

- di approvare gli allegati documenti di gara costituiti da: Condizioni particolari di RDO MEPA, Condizioni particolari di Contratto e relativi allegati.

La Dirigente

dott.ssa Elisabetta Endrici



Condizioni particolari di RDO

Procedura negoziata - Servizio di audit dei progetti di ricerca ERC finanziati dalla Commissione Europea nell'ambito del VII Programma Quadro UE, dei progetti di ricerca e innovazione finanziati dalla Commissione Europea nell'ambito del programma Horizon 2020 e dei progetti di ricerca finanziati da DG Migration and Home Affairs - CIG 7408851940

1. Premessa

L'Università degli Studi di Trento (di seguito UniTrento) intende stipulare un contratto per il servizio di audit dei progetti di ricerca (Allegato 5 - Lista progetti audit) nell'ambito dei seguenti schemi di finanziamento europeo:

- ERC finanziati dalla Commissione Europea nell'ambito del VII Programma Quadro UE;
- progetti di ricerca e innovazione finanziati dalla Commissione Europea nell'ambito del programma H2020;
- progetti di ricerca finanziati da DG Migration and Home Affairs.

Il servizio sarà affidato in applicazione della Legge Provinciale 9 marzo 2016, n. 2 e, per quanto non disposto dalla citata disciplina, dal Decreto Legislativo 18 aprile 2016, n. 50 e dal codice civile, mediante procedura negoziata, ai sensi dell'art. 21 della Legge Provinciale 19 luglio 1990, n. 23, senza pubblicazione di un bando, avvalendosi del MEPA.

2. Oggetto e importo del servizio

Costituiscono parte integrante della presente richiesta di preventivo il Disciplinare tecnico (Allegato 4), che contiene le attività richieste, e le Condizioni particolari di contratto (Allegato 6), che riportano le principali clausole contrattuali.

Il servizio decorrerà dalla data di stipula del contratto in MEPA ed indicativamente fino al 29.02.2020 e comunque fino al termine delle prestazioni connesse alle Certificazioni audit dei progetti con scadenza entro il 31.12.2019, di cui all'Allegato 5 (Lista progetti audit).

UniTrento ha fissato un valore massimo del 3,450% (tre virgola quattrocentocinquanta per mille) dei costi certificati diretti al netto di overhead (netto oneri I.V.A. e contributo CNPA), che si intende comprensivo di tutte le spese che l'affidatario dovrà sostenere per eseguire le prestazioni richieste, come specificato nei documenti di gara. Considerata la possibilità di aggiungere oppure di escludere progetti dall'elenco contenuto nell'Allegato 5 (Lista progetti audit), per il servizio in oggetto si stima un importo complessivo massimo pari ad € 60.000,00, a seconda dei progetti effettivi per i quali si renderà necessario redigere il Certificato di audit. La base di gara è stata pertanto calcolata su un importo presunto di progetti europei pari a € 17.390.000,00.

Non saranno quindi ammesse offerte in aumento rispetto al valore massimo del 3,450% fissato da UniTrento.

L'aggiudicazione avverrà in base al criterio descritto al successivo paragrafo 9.

Si comunica che nel caso di attivazione da parte di APAC o CONSIP di convenzioni relative a servizi parametrabili, ai sensi dell'art. 26 comma 1 della Legge 23 dicembre 1999, n. 488, UniTrento ha il diritto di revocare la procedura e di recedere dal contratto alle condizioni e con le modalità prescritte dall'art. 1 comma 13 del Decreto Legge 6 luglio 2012, n. 95 (convertito dalla Legge 7 agosto 2012, n. 135).

3. Requisiti del Concorrente

Il Concorrente dovrà destinare all'espletamento del servizio un gruppo di lavoro composto da almeno due risorse professionali che dovranno rimanere stabili riferimenti per l'intero periodo della durata del contratto, in maniera da minimizzare l'impatto della fase di start-up necessaria per approfondire la conoscenza delle peculiarità operative della gestione progettuale attuata dalle strutture dell'Ateneo.

Almeno uno dei componenti del gruppo di lavoro, impiegato nell'esecuzione del servizio, dovrà essere in possesso delle seguenti competenze tecnico-professionali:

- a) essere iscritto all'Albo Nazionale dei Dottori Commercialisti ed Esperti Contabili nonché al Registro dei Revisori Legali ed essere dotato delle qualifiche richieste dalla Direttiva Comunitaria n. 2014/56/UE del Parlamento Europeo e del Consiglio del 16 aprile 2014, che modifica la Direttiva n. 2006/43/CE relativa alle revisioni legali dei conti annuali e dei conti consolidati;
- b) avere svolto nell'ultimo triennio (01.01.2015 - 31.12.2017) almeno 10 (dieci) auditing di progetti comunitari relativi a programmi quadro di ricerca e sviluppo tecnologico presso Enti pubblici, Università o Enti di ricerca.
- c) avere una conoscenza certificata della lingua inglese di livello B1 o superiore secondo lo standard C.E.F., in quanto i report devono essere redatti in lingua inglese.

Si precisa inoltre che, per lo svolgimento del servizio, almeno uno dei componenti del gruppo di lavoro dovrà conoscere le regole della Commissione Europea in merito ai finanziamenti per progetti di ricerca e sviluppo tecnologico, nonché le regole amministrative e contabili di UniTrento.

4. Richiesta di informazioni

Eventuali richieste di chiarimento dovranno pervenire esclusivamente tramite il MEPA **entro le ore** **di**; la risposta verrà inviata da UniTrento con lo stesso mezzo.

I Concorrenti si impegnano ad usare esclusivamente il canale di comunicazione sopra riportato e a

non ricercare alcun contatto confidenziale con i dipendenti e/o i collaboratori di UniTrento coinvolti a vario titolo nella presente procedura. Eventuali informazioni ottenute da altro personale, con modalità diverse da quelle sopra indicate, non vincolano in alcun modo UniTrento.

Si sottolinea che è interesse di tutti che le prescrizioni contenute nella richiesta di preventivo e negli altri documenti di gara siano esattamente comprese; pertanto i Concorrenti sono sollecitati ad inviare al Responsabile del procedimento di gara, con le modalità sopra indicate, tutte le richieste di chiarimento che ritengano opportune in relazione ai contenuti e alle prescrizioni stabilite da UniTrento. In tale ambito la partecipazione dei Concorrenti deve essere conforme al principio di buona fede precontrattuale prescritto dall'art. 1337 del codice civile; pertanto i Concorrenti sono tenuti ad una partecipazione attiva, tesa alla rilevazione in via preventiva delle clausole eventualmente ritenute irregolari.

5. Termine di presentazione dell'offerta

La documentazione costituente l'offerta dovrà essere presentata tramite il MEPA **entro e non oltre le ore di**.

È consentita la presentazione di una sola offerta da parte di ciascun Concorrente. Inoltre non saranno ammesse offerte parziali o condizionate.

6. Modalità di presentazione dell'Offerta

Il Concorrente dovrà allegare all'offerta, secondo le modalità previste dal MEPA, i seguenti documenti:

- a) Allegato 1 (Dichiarazione relativa al possesso dei requisiti generali e speciali);
- b) Allegato 2 (Dichiarazione di accettazione delle condizioni di UniTrento);
- c) Dichiarazione relativa ad eventuali attività che si intendono subappaltare;
- d) PassOE: la presente procedura è soggetta alla verifica dei requisiti tramite sistema AVCPass. Pertanto il Concorrente dovrà procedere all'acquisizione, pena esclusione dall'aggiudicazione, del PassOE nel sito dell'A.N.A.C. (www.anticorruzione.it) con le seguenti modalità:
 - il Concorrente dovrà preventivamente registrarsi alla sezione del sito dell'A.N.A.C. denominata "AVCPass operatore economico";
 - successivamente il Concorrente dovrà accedere alla scheda "Creazione PassOE" e, seguendo le istruzioni riportate dal sistema, inserire il CIG 7408851940 per generare il documento PassOE specifico per la procedura in oggetto, che dovrà essere allegato all'offerta.

Considerato l'art. 31 della Legge Provinciale 9 marzo 2016, n. 2 e quanto previsto dalla circolare del Dipartimento Infrastrutture e Mobilità e del Dipartimento Organizzazione, personale e affari

generali del 30 gennaio 2018, n. 56268, non sono richieste la garanzia fideiussoria provvisoria né la dichiarazione di impegno del fideiussore previste dall'art. 93 del Decreto Legislativo 18 aprile 2016, n. 50. Si precisa che l'Aggiudicatario dovrà presentare la garanzia fideiussoria definitiva prevista dall'art. 103 del Decreto Legislativo 18 aprile 2016, n. 50.

Nel caso di incompletezza dei documenti presentati si applica il soccorso istruttorio, ai sensi dell'art. 83 comma 9 del Decreto Legislativo 18 aprile 2016, n. 50.

7. Modalità di presentazione dell'Offerta economica

L'Offerta economica dovrà essere presentata secondo le modalità previste dal MEPA.

Inoltre, il Concorrente dovrà compilare e allegare all'offerta economica il Modello presentazione Offerta economica (Allegato 3), nel quale dovrà essere indicato il valore per mille offerto per il servizio, che dovrà essere espresso con tre cifre decimali dopo la virgola. Nel caso in cui il Concorrente indicasse un numero di decimali dopo la virgola inferiore a tre, le cifre mancanti si intendono uguali a zero.

Poiché il sistema informatico non consente di inserire il valore per mille offerto, ma lo richiede in valore (euro), il Concorrente dovrà indicare nel MEPA l'importo derivante dal prodotto del valore per mille offerto, moltiplicato per l'importo presunto dei progetti pari a € 17.390.000,00.

Ad esempio, se un Concorrente intendesse offrire il 2,000‰, dovrà indicare nell'Allegato 3 (Modello presentazione Offerta economica) il valore per mille offerto (2,000‰), mentre in MEPA dovrà essere riportato l'importo (in euro) corrispondente al prodotto del valore per mille offerto, moltiplicato per l'importo presunto dei progetti pari a € 17.390.000,00.

Pertanto nel nostro esempio: $2\text{‰} \times \text{€ } 17.390.000,00 = \text{€ } 34.780,00$

Nel caso in cui l'importo inserito nel MEPA non corrisponda al prodotto del valore per mille offerto dal Concorrente e calcolato sull'importo di € 17.390.000,00, prevarrà il valore per mille indicato nell'Allegato 3 (Modello presentazione Offerta economica).

8. Cause di esclusione e nullità delle offerte

Sarà esclusa/o dalla procedura:

- a) l'offerta nei casi di incertezza assoluta sul contenuto o sulla provenienza della stessa, per difetto di sottoscrizione o di altri elementi essenziali;
- b) il Concorrente la cui offerta sia pervenuta per qualsivoglia motivo, anche indipendente dalla sua volontà, oltre il termine perentorio indicato nella presente richiesta di preventivo;
- c) il Concorrente che abbia presentato più di un'offerta oppure un'offerta parziale e/o condizionata;
- d) il Concorrente che abbia offerto un valore per mille superiore a quello indicato nel precedente

paragrafo 2.

9. Modalità di aggiudicazione

Il contratto sarà stipulato con il Concorrente che avrà presentato l'offerta con il valore per mille più basso. UniTrento si riserva la facoltà di affidare il servizio anche in presenza di una sola offerta valida oppure di non affidarlo, senza che ciò comporti il riconoscimento di alcun indennizzo ai Concorrenti.

10. Apertura delle buste

L'apertura delle buste amministrative sarà effettuata secondo la modalità "Seduta pubblica" prevista dal MEPA alle ore di

In una successiva seduta riservata si procederà alla verifica della documentazione amministrativa presentata dai Concorrenti. In caso di mancanza, incompletezza o irregolarità dei documenti, UniTrento assegnerà al Concorrente un termine, non superiore a 10 (dieci) giorni naturali e consecutivi, per sanare il vizio. L'inutile decorso del termine comporterà l'esclusione del Concorrente dalla gara.

Successivamente, la Responsabile del procedimento di gara comunicherà attraverso il MEPA oppure a mezzo pec, con almeno due giorni di preavviso, la data e l'ora di apertura delle buste economiche, che si svolgerà secondo la modalità "Seduta pubblica" prevista dal MEPA.

Con riferimento all'anomalia dell'offerta si darà applicazione all'art. 97 del Decreto Legislativo 18 aprile 2016, n. 50. Si precisa inoltre che l'offerta anormalmente bassa sarà calcolata automaticamente dal MEPA.

Qualora la migliore offerta sia stata presentata in identica misura da due o più Concorrenti, UniTrento effettuerà un sorteggio pubblico.

A conclusione delle operazioni di gara a tutti i partecipanti del confronto concorrenziale sarà inviata comunicazione, mediante il MEPA o a mezzo pec, con il nominativo dell'Aggiudicatario, secondo quanto previsto dalla normativa vigente.

11. Coordinamento per la sicurezza

Non si sono evidenziate interferenze tra l'attività di UniTrento e le attività oggetto del contratto e pertanto non si ritiene necessaria la redazione del D.U.V.R.I., ai sensi dell'art. 26 del Decreto Legislativo 9 aprile 2008, n. 81.

Con riferimento agli oneri per la sicurezza si precisa che sono stati posti da UniTrento pari a zero.

12. Subappalto

Il subappalto è disciplinato dall'art. 26 della Legge Provinciale 9 marzo 2016, n. 2 e con i limiti previsti dall'art. 105 comma 2 del Decreto Legislativo 18 aprile 2016, n. 50.

Il Concorrente dovrà indicare in fase di offerta l'eventuale intenzione di subappaltare.

13. Trattamento dei dati

Si informa che i dati forniti dai Concorrenti sono raccolti e pubblicati nel rispetto del Decreto Legislativo 30 giugno 2003, n. 196 e successive modificazioni ed integrazioni.

Ai sensi dell'art. 13 del medesimo Decreto Legislativo, si informa che:

- il trattamento dei dati sarà effettuato con supporto cartaceo e informatico, esclusivamente con riferimento al procedimento in oggetto;
- il titolare del trattamento è l'Università degli Studi di Trento;
- la responsabile del trattamento, anche ai fini dell'art. 7 del suindicato Decreto Legislativo, è la Dirigente della Direzione Pianificazione, Approvvigionamenti e Amministrazione, dott.ssa Elisabetta Endrici.

UniTrento si riserva in ogni fase del procedimento di richiedere copia delle certificazioni o della documentazione attestante il possesso dei requisiti tecnici e/o di qualità dei servizi offerti, nonché di verificare il possesso dei requisiti soggettivi previsti dalla normativa vigente per contrarre con la Pubblica Amministrazione.

Le comunicazioni inerenti la procedura verranno fatte attraverso il MEPA; UniTrento si riserva comunque di effettuare eventuali comunicazioni, sia inerenti la procedura sia inerenti le fasi successive la stipula, mediante pec, all'indirizzo risultante nel MEPA.

Distinti saluti.

La Responsabile del procedimento di gara
dott.ssa Elisabetta Endrici

Allegati che costituiscono parte integrante della presente richiesta di preventivo:

- 1) *Dichiarazione relativa al possesso dei requisiti generali e speciali;*
- 2) *Dichiarazione di accettazione delle condizioni UniTrento;*
- 3) *Modello presentazione Offerta economica;*
- 4) *Disciplinare tecnico;*
- 5) *Lista progetti audit;*
- 6) *Condizioni particolari di contratto;*



- 7) *Seventh Frameworks Programme ERC Grant Agreement – Annex V-A (per i progetti ERC);*
- 8) *Model for the Certificate on the Financial Statements (per i progetti finanziati nell’ambito del programma H2020);*
- 9) *Annex VII Model Terms of reference for certificate – HOME 2014 (per i progetti DG MIGRATION AND HOME AFFAIRS 2014);*
- 10) *Annex VII Model Terms of reference for certificate – HOME 2015 (per i progetti DG MIGRATION AND HOME AFFAIRS 2015).*



Allegato 1 - Dichiarazione relativa al possesso dei requisiti generali e speciali

ai sensi dell'art. 22 comma 5 della L.P. n. 2/2016, resa ai sensi del D.P.R. n. 445/2000

Il sottoscritto _____ nato a _____ il ____/____/____ C.F. _____ in qualità di _____ [eventualmente: autorizzato a rappresentare _____ (*indicare a titolo esemplificativo lo Studio, la Società tra Professionisti, etc.*)] con sede legale in _____ prov. _____ C.A.P. _____ via _____ n° _____ Partita I.V.A. _____

DICHIARA

secondo le modalità previste dal D.P.R. 28 dicembre 2000 n. 445, consapevole delle responsabilità penali in cui incorre in caso di falsità in atti e di dichiarazioni mendaci e delle relative sanzioni penali, di possedere tutti i requisiti e le competenze richiesti per la procedura di gara e nelle Condizioni particolari di RDO, in particolare:

☐ di non trovarsi in una delle cause di esclusione previste dall'art. 80 del D.Lgs. n. 50/2016¹.

A tal fine eventualmente dichiara:

☐ di possedere tutti i requisiti di idoneità tecnico-professionale previsti dal D.Lgs. n. 81/2008.

☐ di essere ☐ di non essere

una micro, piccola o media impresa, ai sensi della Raccomandazione n. 2003/361/CE della Commissione del 6 maggio 2003.

☐ di avere svolto nell'ultimo triennio (01.01.2015-31.12.2017) almeno dieci Certificazioni di audit

¹ La dichiarazione relativa all'insussistenza delle cause di esclusione previste dall'art. 80 del D.Lgs. n. 50/2016 dovrà essere riferita al titolare e al direttore tecnico se si tratta di impresa individuale, al socio e al direttore tecnico se si tratta di società in nome collettivo, ai soci accomandatari e al direttore tecnico se si tratta di società in accomandita semplice, ai membri del consiglio di amministrazione cui sia stata conferita la legale rappresentanza, ivi compresi institori e procuratori generali, dei membri degli organi con poteri di direzione o di vigilanza o ai soggetti muniti di poteri di rappresentanza, di direzione o di controllo, al direttore tecnico o al socio unico persona fisica, ovvero al socio di maggioranza in caso di società con meno di quattro soci, se si tratta di altro tipo di società o consorzio. La dichiarazione deve essere resa anche dai soggetti cessati dalla carica nell'anno precedente la data di pubblicazione del bando/spedizione lettera di invito.

per programmi a finanziamento europeo presso Enti Pubblici, Università o Enti di ricerca.

Si precisa inoltre che per l'espletamento del servizio in oggetto sarà utilizzato un gruppo di lavoro composto da almeno due risorse professionali in possesso dei seguenti requisiti:

- ☐ il soggetto, che sottoscriverà i Certificati di audit, deve essere iscritto all'Albo Nazionale dei Dottori Commercialisti ed Esperti Contabili e al Registro dei Revisori Legali e deve essere dotato delle qualifiche richieste dalla Direttiva Comunitaria n. 2014/56/UE del Parlamento Europeo e del Consiglio del 16 aprile 2014
- ☐ almeno uno dei componenti del gruppo di lavoro deve avere una conoscenza certificata della lingua inglese di livello B1 o superiore.

_____, li __/__/____

Il Dichiarante



Allegato 2 - Dichiarazione accettazione condizioni UniTrento

Il sottoscritto _____ in qualità di legale rappresentante della
Società _____ con sede legale in _____
prov. _____ C.A.P. _____ via _____ n° _____

- a) dichiara la conformità dei servizi offerti alle caratteristiche e alle prescrizioni previste nella RDO e relativi allegati;
- b) dichiara di assumere a proprio carico tutti gli oneri assicurativi e previdenziali di legge, di osservare le norme vigenti in materia di sicurezza sul lavoro e di retribuzione dei lavoratori dipendenti, nonché di accettare le condizioni contrattuali previste nelle *Condizioni particolari di Contratto* allegate alla RDO;
- c) conferma la validità dell'indirizzo di posta elettronica certificata inserito nel MEPA.

Il Legale Rappresentante

(timbro e firma)



Allegato 3 – Modello per la presentazione dell'Offerta economica

ALL'UNIVERSITÀ DEGLI STUDI DI TRENTO

Il sottoscritto _____ in qualità di legale rappresentante della Società
_____ con sede legale in _____ prov.
_____ CAP _____ via _____ n° _____ si
obbliga ad eseguire, alle condizioni e con le modalità riportate nella richiesta di preventivo e relativi
allegati, il servizio di audit dei progetti di ricerca ERC finanziati dalla Commissione europea
nell'ambito del VII Programma Quadro UE, dei progetti di ricerca e innovazione finanziati dalla
Commissione Europea nell'ambito del programma HORIZON 2020 e dei progetti di ricerca
finanziati da DG MIGRATION AND HOME AFFAIRS, nella misura di seguito indicata:

_____ ‰ (per mille) dell'importo dei costi certificati diretti al netto di overhead (**in cifre**)*

_____ ‰ (per mille) dell'importo dei costi certificati diretti al
netto di overhead (**in lettere**)**

IL LEGALE RAPPRESENTANTE

(firma)

* Il valore per mille offerto deve essere espresso con **tre cifre decimali dopo la virgola**.

** In caso di discordanza prevale il valore per mille espresso in lettere.

NOTA BENE: in MEPA (vedi paragrafo 7 delle *Condizioni particolari di RDO*) dovrà essere indicato l'importo risultante dal prodotto del valore per mille offerto dal Concorrente moltiplicato per € 17.390.000,00.



DISCIPLINARE TECNICO

Servizio di audit dei progetti di ricerca ERC finanziati dalla Commissione Europea nell'ambito del VII Programma Quadro UE, dei progetti di ricerca e innovazione finanziati dalla Commissione Europea nell'ambito del programma Horizon 2020 e dei progetti di ricerca finanziati da DG Migration and Home Affairs - CIG 7408851940

1) PREMESSE

Il presente Disciplinare tecnico ha per oggetto l'audit dei contratti relativi a:

- a) progetti di ricerca ERC finanziati dalla Commissione Europea nell'ambito del VII Programma Quadro UE;
- b) progetti di ricerca e innovazione finanziati dalla Commissione Europea nell'ambito del programma H2020;
- c) progetti di ricerca finanziati da DG Migration and Home Affairs.

L'Esecutore del servizio dovrà svolgere le attività di verifica contabile per i progetti di UniTrento a finanziamento europeo con scadenza entro il 31.12.2019, secondo la periodicità richiesta dalle disposizioni comunitarie e da UniTrento, in conformità alle condizioni previste dalla normativa vigente e dal contratto comunitario, con conseguente stesura (in inglese) e sottoscrizione di un "Independent report of factual findings on a Financial Statement" e prospetto di procedure (sempre in lingua inglese), come definito dai Termini di Riferimento (TOR), secondo gli schemi predisposti dalle singole agenzie europee di riferimento e dalle modalità di controllo definite dalla Commissione Europea per ogni schema di finanziamento.

Il Certificato dovrà essere prodotto in lingua inglese in tempi utili per permettere a UniTrento di presentare la documentazione richiesta entro i termini previsti dal singolo progetto.

Le prestazioni previste nel presente Disciplinare tecnico e tutte le ulteriori prestazioni e caratteristiche riportate nei Documenti di gara sono da intendersi come prestazioni minime inderogabili. Non sono pertanto ammesse prestazioni inferiori a quelle minime.

2) OGGETTO DEL SERVIZIO

Per i progetti, UniTrento potrebbe chiedere all'Esecutore del servizio di provvedere ad un servizio di verifica:

- intermedio al termine di ogni reporting period previsto dal singolo progetto;
- intermedio sulla documentazione già rendicontata nei reporting period precedenti alla sottoscrizione del presente contratto.

Tali servizi non saranno oggetto di fatturazione immediata, in quanto la fattura complessiva sarà emessa, secondo quanto previsto dal Grant Agreement sottoscritto con la Commissione Europea,



nonché, per i progetti nell'ambito del VII Programma Quadro, dalla Certificazione di Metodologia per il costo del personale e del calcolo dei costi indiretti, solo al termine dell'intero progetto, quando verrà richiesto di produrre il Certificato di audit finale da inviare all'agenzia europea competente.

3) MODALITÀ E LUOGO DELL'ESECUZIONE

Il servizio di certificazione dovrà essere reso alla struttura di UniTrento che gestisce il progetto di ricerca; in un'ottica di dematerializzazione, comunque non verranno prodotte copie dei vari documenti. Si precisa che UniTrento non invierà documenti all'esterno.

Sarà inoltre richiesto che la procedura di audit venga effettuata presso la sede della struttura di UniTrento di volta in volta interessata, che metterà a disposizione spazi e strumenti opportuni.

4) REQUISITI DEL CONCORRENTE

Per lo svolgimento del servizio è richiesto un team di lavoro composto da almeno due risorse professionali che dovranno rimanere stabili riferimenti per l'intero periodo della durata contrattuale, in maniera da minimizzare l'impatto della fase di start-up necessaria per approfondire la conoscenza delle peculiarità operative della gestione progettuale attuata dalle strutture dell'Ateneo.

5) CARATTERISTICHE DEL SERVIZIO

L'Esecutore del servizio dovrà verificare e quindi dichiarare nel Certificato di audit che i costi, ed eventualmente i ricavi, esattamente quantificati:

- sono stati determinati secondo le regole contabili normalmente applicate da UniTrento;
- sono stati sostenuti nel periodo coperto dal rapporto finanziario;
- sono registrati nella contabilità di UniTrento alla data della certificazione;
- sono stati determinati nel rispetto delle disposizioni del contratto stipulato con le varie Agenzie europee responsabili del finanziamento.

Nel caso specifico:

- a) Per i progetti di ricerca ERC finanziati nell'ambito del VII Programma Quadro di R&ST, l'Esecutore del servizio dovrà attenersi obbligatoriamente ai termini di riferimento indicati nell'Annex V - Form A del ERC Grant Agreement ed alle indicazioni fornite dalla Agenzia Esecutiva "European Research Council Executive Agency - ERCEA" nel documento "Guide for ERC Grant Holders".

I documenti sono reperibili agli indirizzi:

- http://ec.europa.eu/research/participants/data/ref/fp7/100624/ERC_Guide_ERC_Grant_Holders.pdf



- http://ec.europa.eu/research/participants/data/ref/fp7/92306/fp7-lga-annex5a_en.pdf

b) Per i progetti di ricerca e innovazione finanziati dalla Commissione Europea nell'ambito del programma HORIZON 2020, l'Esecutore del servizio dovrà attenersi obbligatoriamente ai termini di riferimento indicati nell'Annex V dell'H2020 Model Grant Agreements ed alle eventuali indicazioni fornite dalla specifica agenzia europea (CE, REA, ERCEA, etc.).

I documenti sono reperibili agli indirizzi:

- http://ec.europa.eu/research/participants/portal/desktop/en/funding/reference_docs.html#h2020
- http://ec.europa.eu/research/participants/data/ref/h2020/mga/gga/h2020-mga-gga-multi_en.pdf#page=115 (a partire da pag. 128)

c) Per i progetti di ricerca finanziati da DG MIGRATION AND HOME AFFAIRS, l'Esecutore del servizio dovrà attenersi a quanto indicato nell'Annex VII del Grant Agreements ed alle eventuali indicazioni fornite dalla specifica agenzia.

I documenti sono reperibili all'indirizzo:

- https://ec.europa.eu/home-affairs/sites/homeaffairs/files/financing/fundings/security-and-safeguarding-liberties/internal-security-fund-police/calls/2015/thbx/docs/common-files/draft_multibenef_ga_isfp_2015_en.pdf (a partire da pag. 62)

La certificazione dovrà essere rilasciata in lingua inglese e nel rispetto delle tempistiche definite nei singoli Grant Agreement.

6) TEMPISTICHE PER L'ESPLETAMENTO DEI SERVIZI RICHIESTI

L'Esecutore del servizio dovrà espletare i servizi richiesti nel rispetto delle seguenti tempistiche:

- A) qualora si tratti della verifica finale che richiede la produzione del certificato di audit, entro 20 giorni naturali e consecutivi dalla messa a disposizione da parte di UniTrento della documentazione;
- B) in caso di verifica intermedia al termine di un reporting period, entro 30 giorni naturali e consecutivi dalla messa a disposizione da parte di UniTrento della documentazione;
- C) in caso di verifica intermedia sulla documentazione già rendicontata, entro 60 giorni naturali e consecutivi dalla messa a disposizione da parte di UniTrento della documentazione.

Allegato 5 - Lista progetti audit

Dipartimento	Acronimo	Titolo	Costi UNITN Da GA	Finanziamenti UNITN da GA	Costi diretti da Annex I	Persona di riferimento	Programma	Azione	Ruolo UNITN	Contract number	Start date	Ending date	Durata	Previsione Reporting period per AUDIT*
CiMEC-Centro Interdipartimentale Mente e Cervello	Perceptual Awareness	Perceptual Awareness in the Reorganizing Brain	€ 563.636,00	€ 563.636,00	€ 466.363,33	ANGELIKA LINGNAU	FP7	IDEAS - ERC Advanced Investigator Grants	Partner	339939	01-mar-14	28-feb-19	60	28/02/2019
Dipartimento di Ingegneria Civile Ambientale e Meccanica	INSTABILITIES	Instabilities and nonlocal multiscale modelling of materials	€ 2.379.359,00	€ 2.379.359,00	€ 1.969.016,00	DAVIDE BIGONI	FP7	IDEAS - ERC Advanced Investigator Grants	Coordinatore	340561	01-mar-14	28-feb-19	60	28/02/2019
CiMEC-Centro Interdipartimentale Mente e Cervello	MADVIS	Mapping the Deprived Visual System: Cracking function for prediction	€ 917.289,53	€ 917.289,53	€ 772.274,41	OLIVIER COLLIGNON	FP7	IDEAS - ERC Starting Grant	Coordinatore fino a 31/12/2015 Partner da 01/01/2016	337573	01-apr-14	31-mar-19	60	31/03/2019
Centro Interdip. Biologia Integrata	OMVac	Outer Membrane Vesicles (OMVs) from Vaccinobacter : A Synthetic Biology approach for effective vaccines against infectious diseases and cancer	€ 2.201.828,00	€ 2.201.828,00	€ 1.871.666,67	GUIDO GRANDI	FP7	IDEAS - ERC Advanced Investigator Grants	Coordinatore	340915	01-giu-14	31-mag-19	60	31/05/2019
CiMEC-Centro Interdipartimentale Mente e Cervello	Transfer-Learning	Transfer Learning within and between brains	€ 1.999.998,00	€ 1.999.998,00	€ 1.662.448,59	GIORGIO CORICELLI	FP7	IDEAS - ERC Consolidator Grant	Coordinatore	617629	01-ago-14	31-lug-19	60	31/07/2019
Dipartimento di Ingegneria e Scienza dell'Informazione	PIE News	Poverty, income, and employment news	€ 439.000,00	€ 439.000,00	€ 351.200,00	ANTONELLA DE ANGELI	H2020	RIA	Coordinatore	687922	01-lug-16	30-giu-19	24	30/06/2019
Dipartimento di Ingegneria Civile Ambientale e Meccanica	ExaHyPE	An Exascale Hyperbolic PDE Engine	€ 490.000,00	€ 490.000,00	€ 392.000,00	MICHAEL DUMBSER	H2020	RIA	Partner	671698	01-ott-15	30-set-19	48	30/09/2019
Dipartimento di Fisica	QUIC	Quantum simulations of insulators and conductors	€ 530.000,00	€ 530.000,00	€ 242.049,21	SANDRO STRINGARI	H2020	RIA	Partner	641122	01-mar-15	28-feb-19	48	28/02/2019
Dipartimento di Ingegneria Industriale	LOWBRASYS	a LOW environmental impact BRAke SYStem	€ 571.500,00	€ 571.500,00	€ 457.200,00	GIOVANNI STRAFFELINI	H2020	IA	Partner	636592	01-set-15	31-ago-18	36	31/08/2018
Dipartimento di Ingegneria e Scienza dell'Informazione Facoltà di Giurisprudenza	netCommons	Network infrastructure as commons	€ 651.500,00	€ 651.500,00	€ 521.200,00	RENATO ANTONIO LO CIGNO	H2020	RIA	Coordinatore	688768	01-gen-16	31-dic-18	36	31/12/2018
Dipartimento di Ingegneria Industriale	Dreams4Cars	Dream-like simulation abilities for automated cars	€ 858.570,00	€ 858.570,00	€ 686.856,00	MAURO DA LIO	H2020	RIA	Coordinatore	731593	01-gen-17	31-dic-19	36	31/12/2019
Facoltà di Giurisprudenza	FINOCA 2.0	Financing Organized Crime Activities - Focus on Human Trafficking	€ 169.577,88	€ 152.620,09	€ 158.484,00	ANDREA DI NICOLA	DG Migration and Home Affairs	HOME/2015/ISFP/AG/THBX	Partner	HOME/2015/ISFP/AG/THBX/4000008751	03-gen-17	02-gen-19	24	02/01/2019

Allegato 5 - Lista progetti audit

Dipartimento	Acronimo	Titolo	Costi UNITN Da GA	Finanziamenti UNITN da GA	Costi diretti da Annex I	Persona di riferimento	Programma	Azione	Ruolo UNITN	Contract number	Start date	Ending date	Durata	Previsione Reporting period per AUDIT*
Facoltà di Giurisprudenza	Private Corruption Barometer	The Private Corruption Barometer - Drafting and piloting a model for acomparative business victimization survey on private corruption in the E	€ 208.410,32	€ 187.569,29	€ 194.776,00	ANDREA DI NICOLA	DG Migration and Home Affairs	Home 2014/EFCE	Coordinatore	HOME/2014/ISF P/AG/EFCE/7222	01-gen-16	30-apr-18	24	30/04/2018
Facoltà di Giurisprudenza	PayBack	PayBack: Towards a EU Data Management System for Seized Assets	€ 237.778,61	€ 211.278,61	€ 222.223,00	ANDREA DI NICOLA	DG Migration and Home Affairs	Home 2014/EFCE	Coordinatore	HOME/2014/ISF P/AG/EFCE/7221	15-gen-16	14-lug-18	24	14/07/2018
AMMONTARE COSTI PER AUDIT					€ 9.967.757,21									

FP7_ art. II.4.4. A certificate on the financial statements shall be submitted for claims of interim payments and final payments when the amount of the financial contribution of the Union claimed by a beneficiary under the form of reimbursement of costs is equal to or superior to EUR 375 000, when cumulated with all previous payments for which a certificate on the financial statements has not been submitted. Fatto salvo il fatto che con l'approvazione del Certificate on the Methodology for Personnel and Indirect Costs (CoM) da parte della Commissione EU si deroga all'obbligo di fornire Certificates on financial statements su pagamenti intermedi anche con superamento della soglia sopraindicata. Il Beneficiario è tenuto, se la richiesta di contributo è superiore o uguale a 375.000 Euro a presentare unicamente un Certificate on financial statement per il pagamento finale. Questo certificato dovrà coprire tutti i costi rendicontati fin dall'inizio del progetto.

H2020_Art. 20.4 Final report — Request for payment of the balance (b) [...] (ii) a ‘certificate on the financial statements’ (drawn up in accordance with Annex 5) for each beneficiary [and for each linked third party], if it requests a total contribution of EUR 325 000 or more, as reimbursement of actual costs and unit costs calculated on the basis of its usual cost accounting practices (see Article 5.2 and Article 6.2). L'AMGA specifica che i costi indiretti non sono conteggiati per il calcolo della soglia e non sono considerati nel certificato: "This means that costs based on lump sums, flat-rates (e.g. indirect costs) or unit costs (other than those for personnel costs and costs for internally invoiced goods and services calculated according to the beneficiary's usual cost accounting practices) are NOT counted for the EUR 325 000 threshold (and do not need to be covered by the certificate)". NON riguarda costi già auditati dalla CE: "However, costs previously audited by the Commission/Agency do not have to be covered again by the certificate".

DG Migration and Home Affairs (per progetti indicati nella tabella)_solitamente a fine progetto con costi diretti superiori a 100.000 Euro " It is required to submit a financial audit certificate of the costs incurred in the framework of the project for each Beneficiary (Coordinator and Co-beneficiaries) with eligible direct costs exceeding EUR 100.000". Art. 1.4.1 Reporting periods, payments and additional supporting documents - Payment of the balance [...] The request shall be accompanied by [...] a certificate on the financial statements and underlying accounts in accordance to Annex VII for each beneficiary incurring direct eligible costs above EUR 100.000.

	CONDIZIONI PARTICOLARI DI CONTRATTO	
	Servizio di audit dei progetti di ricerca ERC finanziati dalla Commissione	
	Europea nell’ambito del VII Programma Quadro UE, dei progetti di ricerca e	
	innovazione finanziati dalla Commissione Europea nell’ambito del	
	programma Horizon 2020 e dei progetti di ricerca finanziati da DG Migration	
	and Home Affairs - CIG 7408851940	
	1. Natura e disciplina contrattuale	
	Le presenti condizioni si applicano al servizio sopra indicato, ad integrazione e in	
	deroga alle Condizioni Generali di Contratto previste dal Bando MEPA “Servizi”.	
	Il contratto viene proposto da UniTrento ed accettato dall’Appaltatore come un	
	contratto di appalto disciplinato dalla Legge Provinciale 9 marzo 2016, n. 2 e, per	
	quanto non disposto dalla citata disciplina, dal Decreto Legislativo 18 aprile 2016, n.	
	50 e dal codice civile.	
	2. Oggetto del contratto	
	Il contratto ha per oggetto il servizio di audit dei progetti elencati nell’Allegato 5	
	(Lista progetti audit) e regolati nel Disciplinare tecnico (Allegato 4), nonché di tutti i	
	progetti che potrebbero essere aggiunti durante la validità del presente contratto.	
	Tutte le prestazioni e caratteristiche riportate nel presente contratto sono da	
	intendersi come prestazioni minime inderogabili. Non sono pertanto ammesse	
	prestazioni inferiori a quelle minime.	
	3. Durata del contratto	
	I servizi oggetto del presente contratto decorreranno dalla data di stipula nel MEPA	
	ed indicativamente fino al 29.02.2020 e comunque fino al termine delle prestazioni	
	connesse all’audit dei progetti con scadenza entro il 31.12.2019.	
	4. Requisiti del gruppo di lavoro dell’Appaltatore	

	Per tutta la durata del contratto dovrà essere garantito il rispetto dei requisiti del	
	gruppo di lavoro previsti al paragrafo 3 delle “Condizioni particolari di RDO”,	
	relativamente alla composizione del gruppo di lavoro dell’Appaltatore.	
	Nel caso di sostituzione del componente in possesso dei requisiti specificatamente	
	richiesti da UniTrento, il gruppo di lavoro dovrà comunque garantire il	
	mantenimento dei medesimi requisiti.	
	Inoltre, prima di procedere ad eventuali e motivate sostituzioni all’interno del	
	gruppo di lavoro, l’Appaltatore dovrà proporre tempestivamente a UniTrento	
	professionisti con qualificazioni almeno pari a quelle degli specialisti da sostituire.	
	UniTrento valuterà detti nominativi e si riserverà il diritto di rifiutare i professionisti	
	non ritenuti idonei. UniTrento comunicherà per iscritto le proprie decisioni entro 15	
	(quindici) giorni lavorativi dal ricevimento della proposta di sostituzione.	
	5. Caratteristiche della Certificazione	
	Per le caratteristiche della Certificazione si rimanda a quanto previsto al paragrafo 5	
	del Disciplinare tecnico (Allegato 4).	
	6. Tempistiche per l’espletamento dei servizi richiesti	
	Le tempistiche per l’espletamento dei servizi richiesti sono regolate al paragrafo 6 del	
	Disciplinare Tecnico (Allegato 4).	
	7. Oneri ed obblighi contrattuali	
	Tutti gli obblighi e gli oneri necessari per l’espletamento del servizio devono	
	intendersi a completo carico dell’Appaltatore, ad esclusione di quelli eventualmente	
	indicati come espressamente a carico di UniTrento. Il valore per mille indicato	
	nell’Allegato 3 (Modello presentazione Offerta economica) si intende offerto	
	dall’Appaltatore in base a calcoli di sua convenienza, a tutto suo rischio. È fatto	
	obbligo all’Appaltatore di considerare inclusi nell’importo offerto anche gli oneri e le	
	2	

	spese non specificatamente indicati, ma comunque necessari per l'esecuzione dei	
	servizi richiesti.	
	8. Corrispettivi contrattuali	
	UniTrento corrisponderà all'Appaltatore il valore per mille offerto nell'Allegato 3	
	(Modello presentazione Offerta economica) dei costi certificati diretti al netto di	
	overhead (netto oneri I.V.A. e contributo CNPA), che si intende comprensiva di	
	tutte le spese che il medesimo Appaltatore dovrà sostenere per eseguire le	
	prestazioni richieste dal presente contratto.	
	Trattandosi di contratto a misura, i corrispettivi contrattuali potranno variare, in	
	aumento o in diminuzione, durante la validità del presente contratto, a seconda dei	
	progetti per i quali si renderà necessaria la Certificazione.	
	Il valore per mille offerto non potrà subire modificazioni per tutta la durata del	
	contratto.	
	9. Direttore dell'esecuzione	
	Il Direttore dell'esecuzione verificherà, con il supporto del referente dell'Ufficio	
	ordinante, il rispetto delle disposizioni contrattuali, evidenziando gli inadempimenti	
	riscontrati nell'esecuzione del servizio, i ritardi e le altre eventuali inadempienze e	
	provvedendo di concerto con il Responsabile del procedimento alla loro formale	
	contestazione. Spettano al Direttore dell'esecuzione del contratto le verifiche	
	previste dalla normativa vigente in materia. Tali verifiche non liberano l'Appaltatore	
	dagli obblighi e dalle responsabilità su di esso incombenti in forza di leggi o	
	regolamenti e norme in vigore.	
	Si precisa inoltre che per ciascuno dei tre Poli coinvolti nei progetti potrà essere	
	nominato un delegato del Direttore dell'esecuzione, i cui nominativi saranno	
	comunicati entro 10 (dieci) giorni dalla stipula del contratto.	
	3	

	10. Responsabile dell'Appaltatore	
	Entro 5 (cinque) giorni dalla stipula, l'Appaltatore dovrà comunicare il nominativo di	
	un responsabile con la funzione di gestire i rapporti con il Direttore dell'esecuzione	
	del contratto nominato da UniTrento. Tutti i contatti con UniTrento in ordine alla	
	gestione del contratto dovranno essere tenuti da detto responsabile, i cui atti	
	impegneranno a pieno titolo l'Appaltatore.	
	11. Responsabilità dell'Appaltatore verso UniTrento e verso terzi	
	I controlli eseguiti da UniTrento sullo svolgimento del servizio oggetto del contratto	
	non limitano né riducono la piena ed incondizionata responsabilità dell'Appaltatore.	
	L'Appaltatore è responsabile dei danni arrecati ad UniTrento, ai suoi dipendenti ed a	
	terzi, anche per fatto doloso o colposo del suo personale, dei suoi collaboratori, dei	
	suoi ausiliari in genere e di chiunque si avvalga nel corso dell'esecuzione del	
	contratto.	
	Sinistri ed infortuni, che dovessero accadere al personale od a cose dell'Appaltatore,	
	saranno sempre a suo carico.	
	12. Certificato di regolare esecuzione	
	Il Certificato di regolare esecuzione sarà emesso con le modalità e nei termini	
	previsti dalla disciplina vigente in materia.	
	Si precisa che, in caso di rilievi da parte delle agenzie europee coinvolte, UniTrento	
	trasmetterà i suddetti rilievi all'Appaltatore, il quale dovrà verificare gli stessi entro il	
	termine previsto.	
	13. Condizioni e modalità di pagamento	
	Il pagamento dei corrispettivi contrattuali sarà effettuato previa regolare fattura che	
	l'Appaltatore si impegna ad emettere e ad inviare a UniTrento alla conclusione di	
	ogni Certificazione ed emissione del Certificato di audit.	
	4	

	Tutti i pagamenti saranno condizionati al rispetto degli obblighi contrattuali e quindi subordinati al rilascio del Certificato di regolare esecuzione di cui al precedente articolo 12. Il pagamento sarà effettuato da UniTrento a mezzo del proprio Tesoriere entro 30 giorni dalla data del Certificato di regolare esecuzione e all'esito del D.U.R.C.	
	Ai fini dell'emissione del Certificato di regolare esecuzione, UniTrento verifica l'integrale pagamento dei subcontraenti comunicati ai sensi dell'art. 26, comma 3 della Legge Provinciale 9 marzo 2016, n. 2, mediante acquisizione di una dichiarazione resa ai sensi del D.P.R. 28 dicembre 2000, n. 445, con la quale l'Appaltatore e gli eventuali subappaltatori dichiarino di aver provveduto all'integrale pagamento dei subcontraenti.	
	Per ogni singolo audit prodotto dovrà essere emessa fattura elettronica allo specifico ufficio IPA, che dovrà indicare oltre all'importo relativo, anche le specifiche del progetto, il CIG e l'eventuale CUP.	
	Le fatture complete anche del numero di riferimento del presente contratto dovranno essere intestate a: Università degli Studi di Trento - Via Calepina, 14 - 38122 Trento. Le fatture dovranno essere emesse con esigibilità codice "S" "Scissione dei pagamenti" e trasmesse unicamente in formato elettronico, ai sensi del Decreto Ministeriale del 3 aprile 2013, n. 55. Inoltre, le fatture dovranno riportare il Codice Univoco Ufficio (CUU) che sarà specificato dalle strutture di UniTrento che si avvarranno dei servizi oggetto del presente contratto:	
	- per i servizi di audit richiesti dal Polo di Città – Servizi amministrativo-contabili, il CUU è G6JHTH;	
	- per i servizi di audit richiesti dal Polo di Collina – Servizi amministrativo-contabili, il CUU è 6VP8Z3;	

	- per i servizi di audit richiesti dal Polo di Rovereto – Servizi amministrativo-contabili, il CUU è HE7KQT.	
	L'importo delle fatture sarà bonificato sul c/c che l'Appaltatore preciserà ai sensi dell'articolo 18 – <i>Tracciabilità dei flussi finanziari e ulteriori Clausole risolutive espresse</i> delle Condizioni Generali di Contratto relative alla prestazione di Servizi del MEPA.	
	Detta comunicazione dovrà essere inviata a mezzo pec all'indirizzo ateneo@pec.unitn.it (c.a. Ufficio Acquisti).	
	In caso di contestazioni circa l'ammontare del pagamento richiesto, UniTrento provvederà a corrispondere all'Appaltatore, nel termine di cui sopra, la somma non contestata, previa compensazione con le penali eventualmente applicate.	
	I termini indicati sono sospesi nel caso in cui la fattura venga respinta, perché incompleta, contestata o fiscalmente irregolare, e ripartiranno al momento della nuova trasmissione.	
	14. Subappalto	
	Il subappalto è disciplinato dall'art. 26 della Legge Provinciale 9 marzo 2016, n. 2 e con i limiti previsti dall'art. 105 comma 2 del Decreto Legislativo 18 aprile 2016, n. 50. Il subappalto dovrà essere preventivamente autorizzato da UniTrento.	
	Ai sensi del comma 6 dell'art. 26 della succitata Legge Provinciale, UniTrento provvederà al pagamento diretto del subappaltatore.	
	15. Penali	
	In caso di inadempimento da parte dell'Appaltatore, per cause non dipendenti da forza maggiore o da fatto imputabile a UniTrento, sono applicate le seguenti penali, ai sensi del comma 2 dell'art. 113-bis del Decreto Legislativo 18 aprile 2016, n. 50:	
	- 1‰ (uno per mille) del corrispettivo, previsto per la corrispondente Certificazione audit, per ogni giorno naturale e consecutivo di ritardo maturato	
	6	

	rispetto al termine previsto al paragrafo 6, lettera A) del “Disciplinare Tecnico”;	
	- 0,6‰ (zero virgola sei per mille) del corrispettivo, previsto per la corrispondente	
	Certificazione audit, per ogni giorno naturale e consecutivo di ritardo maturato	
	rispetto al termine previsto al paragrafo 6, lettera B) del “Disciplinare Tecnico”;	
	- 0,3‰ (zero virgola tre per mille) del corrispettivo, previsto per la corrispondente	
	Certificazione audit, per ogni giorno naturale e consecutivo di ritardo maturato	
	rispetto al termine previsto al paragrafo 6, lettera C) del “Disciplinare Tecnico”.	
	Le penali di cui sopra vengono notificate all’Appaltatore tramite contestazione	
	scritta. Decorsi 5 (cinque) giorni dal ricevimento della comunicazione le penali si	
	intenderanno accettate.	
	L’importo delle penali, di cui al presente articolo, sarà trattenuto direttamente dai	
	corrispettivi contrattuali o sul deposito cauzionale, salva in ogni caso la facoltà di	
	UniTrento di risolvere il contratto stesso previa diffida ad adempiere secondo	
	quanto stabilito dal codice civile e salvo il risarcimento dei maggiori danni subiti.	
	La penale sarà comunque dovuta con il semplice verificarsi dell’inadempimento	
	contrattuale, senza la preventiva messa in mora.	
	16. Comunicazioni	
	Le comunicazioni tra UniTrento e l’Appaltatore avverranno per iscritto	
	esclusivamente a mezzo pec. Qualunque evento che possa avere influenza	
	sull’esecuzione del contratto dovrà essere segnalato nel più breve tempo possibile.	
	17. Clausola risolutiva espressa	
	Ai sensi ed agli effetti dell'art. 1456 del codice civile, UniTrento si riserva la facoltà di	
	risolvere il contratto in danno all’Appaltatore, in caso di inadempienza da parte di	
	quest’ultimo anche di una sola delle seguenti obbligazioni contrattuali:	
	- interruzione dell’esecuzione del contratto, anche in presenza di contestazioni;	
	7	

	- subappalto non autorizzato o cessione anche parziale del contratto;	
	- quando l'Appaltatore si rendesse colpevole di grave errore professionale;	
	- quando l'Appaltatore perdesse uno qualsiasi dei requisiti di professionalità e	
	moralità previsti per la stipula del contratto;	
	- nelle ipotesi di risoluzione previste dalla Legge 13 agosto 2010, n. 136;	
	- quando la somma delle penali applicate sia pari o superiore al 10% (dieci	
	percento) del valore del contratto;	
	- nelle ipotesi previste dall'art. 108 del Decreto Legislativo 18 aprile 2016, n. 50.	
	Nei casi di risoluzione di cui sopra, UniTrento si riserva ogni diritto al risarcimento	
	dei danni subiti ed in particolare si riserva di esigere dall'Appaltatore il rimborso di	
	eventuali ulteriori spese in più rispetto a quelle che avrebbe sostenuto in presenza di	
	un regolare adempimento del contratto.	
	18. Personale dell'Appaltatore	
	Si richiamano gli obblighi previsti all'articolo 3 – <i>Obbligazioni generali del Fornitore</i>	
	<i>contraente</i> delle Condizioni Generali di Contratto relative alla prestazione di Servizi del	
	MEPA.	
	Durante l'esecuzione delle prestazioni contrattuali all'interno delle sedi di UniTrento,	
	il personale dell'Appaltatore dovrà portare ben visibile una tessera di	
	riconoscimento, in conformità al Decreto Legislativo 9 aprile 2008, n. 81.	
	Inoltre, nelle ipotesi di subappalto, il cartellino del personale del subappaltatore	
	dovrà riportare gli estremi dell'autorizzazione al subappalto.	
	19. Diritto di recesso	
	Successivamente alla stipula del presente contratto, nel caso di attivazione da parte di	
	APAC o CONSIP di convenzioni relative a servizi parametrabili, ai sensi dell'art. 26	
	comma 1 della Legge 23 dicembre 1999, n. 488, UniTrento ha il diritto di recedere	
	8	

	dal contratto alle condizioni e con le modalità prescritte dall'art. 1 comma 13 del	
	Decreto Legge 6 luglio 2012, n. 95 (convertito dalla Legge 7 agosto 2012, n. 135).	
	20. Divieto di ridurre o sospendere il servizio	
	L'Appaltatore non può ridurre o sospendere il servizio con sua decisione unilaterale	
	in nessun caso, nemmeno quando siano in atto controversie con UniTrento.	
	La sospensione del servizio per decisione unilaterale dell'Appaltatore costituisce	
	inadempienza contrattuale grave e tale da motivare la risoluzione del contratto per	
	fatto dell'Appaltatore, qualora questi, dopo la diffida a riprendere il servizio entro il	
	termine intimato da UniTrento a mezzo pec, non vi abbia ottemperato.	
	In tale ipotesi restano a carico dell'Appaltatore tutti gli oneri e le conseguenze	
	derivanti da tale risoluzione.	
	21. Nullità del contratto	
	In caso di violazione dell'art. 53 comma 16-ter del Decreto Legislativo 30 marzo	
	2001, n. 165 il contratto sarà nullo.	
	22. Clausola di non esclusività	
	Al presente contratto non si applica l'art. 1567 del codice civile e pertanto è facoltà	
	di UniTrento affidare il servizio di audit a soggetti terzi.	
	23. Codice Etico e Codice di comportamento	
	L'Appaltatore si impegna a conformare il proprio comportamento alle disposizioni	
	del Codice Etico (Decreto Rettorale del 29 maggio 2014, n. 285) e del Codice di	
	comportamento di UniTrento (Decreto Rettorale del 27 ottobre 2014, n. 582)	
	nonché alle disposizioni della normativa sull'anticorruzione.	
	24. Garanzia definitiva	
	Prima della stipula del contratto, l'Appaltatore dovrà fornire la prova di aver	
	costituito una garanzia definitiva, secondo le modalità e i contenuti indicati dall'art.	
	9	

	103 del Decreto Legislativo 18 aprile 2016, n. 50, con validità dalla data di stipula del	
	contratto e fino al completo esaurimento dei rapporti contrattuali.	
	In caso di escussione anche parziale della cauzione, l'Appaltatore dovrà provvedere a	
	reintegrarla entro il termine di 15 (quindici) giorni dalla richiesta, a pena di	
	risoluzione del contratto.	
	25. Trattamento dei dati	
	Le parti contraenti dichiarano reciprocamente di essere informate che i rispettivi dati	
	personali verranno trattati esclusivamente per le finalità di stipula ed esecuzione del	
	presente contratto in conformità e nel rispetto delle disposizioni vigenti.	
	26. Sicurezza (D.U.V.R.I.)	
	Non si sono evidenziate interferenze tra l'attività di UniTrento e le attività oggetto	
	del presente contratto. Pertanto, non si ritiene necessaria la redazione del	
	D.U.V.R.I., ai sensi dell'art. 26 del Decreto Legislativo 9 aprile 2008, n. 81.	
	Gli oneri per le misure di prevenzione e protezione adottate per eliminare o ridurre	
	al minimo i rischi derivanti dalle interferenze, in virtù di quanto sopra indicato, sono	
	stati posti da UniTrento pari a zero.	
	27. Spese contrattuali	
	Le spese relative al presente contratto e qualsiasi ulteriore spesa fiscale (I.V.A.	
	esclusa se dovuta), anche susseguente, sono a carico dell'Appaltatore.	
	28. Foro competente	
	Per qualsiasi controversia che dovesse insorgere tra UniTrento e l'Appaltatore sarà	
	competente in via esclusiva il Foro di Trento.	

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ANNEX V-A FORM - TERMS OF REFERENCE FOR THE CERTIFICATE OF FINANCIAL STATEMENTS

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The Terms of Reference should be completed by the Beneficiary and be agreed with the Auditor

The Independent Report of Factual Findings should be provided by the Auditor

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Terms of Reference for an Independent Report of Factual Findings on costs claimed under a ERC Grant Agreement financed under the Seventh Research Framework Programme (FP7)

The following are the terms of reference ('ToR') on which *<name of the Beneficiary>* 'the Beneficiary' agrees to engage *< name of the audit firm>* 'the Auditor' to provide an independent report of factual findings on a Financial Statement(s)¹ prepared by the Beneficiary and to report in connection with a European Union financed ERC grant agreement concerning the Seventh Research Framework Programme (FP7), concerning *< title and number of the ERC grant agreement>* (the 'ERC Grant Agreement'). Where in these ToR the 'European Research Council Executive Agency' (the "Agency") is mentioned this refers to its quality as signatory of the ERC Grant Agreement with the Beneficiary. The European Union is not a party to this engagement.

1.1 Responsibilities of the Parties to the Engagement

'The Beneficiary' refers to the legal entity that is receiving the grant and that has signed the ERC Grant Agreement with the Agency.

- The Beneficiary is responsible for preparing a Financial Statement for the Action financed by the ERC Grant Agreement in compliance with such agreements and providing it to the Auditor, and for ensuring that this Financial Statement can be properly reconciled to the Beneficiary's accounting and bookkeeping system and to the underlying accounts and records. Notwithstanding the procedures to be carried out, the Beneficiary remains at all times responsible and liable for the accuracy of the Financial Statement.
- The Beneficiary is responsible for the factual statements which will enable the Auditor to carry out the procedures specified, and will provide the Auditor with a written representation letter supporting these statements, clearly dated and stating the period covered by the statements.
- The Beneficiary accepts that the ability of the Auditor to perform the procedures required by this engagement effectively depends upon the Beneficiary providing full and free access to the Beneficiary's staff and its accounting and other relevant records.

'The Auditor' refers to the Auditor who is responsible for performing the agreed-upon procedures as specified in these ToR, and for submitting an independent report of factual findings to the Beneficiary.

The Auditor must be independent from the Beneficiary.

- *[Option 1: delete if not applicable]* The Auditor is qualified to carry out statutory audits of accounting documents in accordance with the Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC or similar national regulations.
- *[Option 2: delete if not applicable]* The Auditor is a Competent Public Officer for which the relevant national authorities have established the legal capacity to audit the Beneficiary and has not been involved in the preparation of the financial statements.

¹ Financial Statement in this context refers solely to Annex IV by which the Beneficiary claims costs under the ERC Grant Agreement.

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- The procedures to be performed are specified by the European Commission and the Auditor is not responsible for the suitability and appropriateness of these procedures.

1.2 Subject of the Engagement

The subject of this engagement is the *<interim or final; delete what is not applicable>* Financial Statement in connection with the ERC Grant Agreement for the period covering *<dd Month yyyy to dd Month yyyy>*.

1.3 Reason for the Engagement

The Beneficiary is required to submit to the Agency a certificate on a Financial Statement in the form of an independent report of factual findings produced by an external auditor in support of the payment requested by the Beneficiary under Article II.4 of the ERC Grant Agreement. The Authorising Officer of the Agency requires this Report as he makes the payment of costs requested by the Beneficiary conditional on the factual findings of this Report.

1.4 Engagement Type and Objective

This constitutes an engagement to perform specific agreed-upon procedures regarding an independent report of factual findings on costs claimed under the ERC Grant Agreement.

As this engagement is not an assurance engagement the Auditor does not provide an audit opinion and expresses no assurance. The Agency derives its assurance by drawing its own conclusions from the factual findings reported by the Auditor on the Financial Statement and the payment request of the Beneficiary relating thereto.

The Auditor shall include in its Report that no conflict of interest exists between it and the Beneficiary in establishing this Report, as well as the fee paid to the Auditor for providing the Report.

1.5 Scope of Work

1.5.1 The Auditor shall undertake this engagement in accordance with these ToR and:

- in accordance with the International Standard on Related Services ('ISRS') 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the IFAC;
- in compliance with the *Code of Ethics for Professional Accountants* issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Agency requires that the Auditor also complies with the independence requirements of the *Code of Ethics for Professional Accountants*.

1.5.2 Planning, procedures, documentation and evidence

The Auditor should plan the work so that the procedures can be effectively performed. For this purpose he performs the procedures specified in 1.9 of these Terms of Reference ('Scope of Work – Compulsory Report Format and Procedures to be Performed') and uses the evidence obtained from these procedures as the basis for the Report of factual findings.

1.6 Reporting

The Report of factual findings, an example of which is attached to this ToR, should describe the purpose and the agreed-upon procedures of the engagement in sufficient detail in order to enable the Beneficiary and the Agency to understand the nature and extent of the procedures performed by the Auditor. Use of the reporting format attached as Annex V-A of the ERC Grant Agreement is

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compulsory. The Report should be written in the language indicated for the financial management reporting in Article .4 of the ERC Grant Agreement. In accordance with Article II.22 of the ERC Grant Agreement, the Agency, the European Commission and the Court of Auditors have the right to audit any work carried out under the project for which costs are claimed from *the Union*, including the work related to this engagement.

1.7 Timing

The Report should be provided by [DATE].

1.8 Other Terms

[The Beneficiary and the Auditor can use this section to agree other specific terms such as Auditor's fees, out of pocket expenses, liability, applicable law, etc.]

[legal name of the audit firm]

[name & function of authorised representative]

<dd Month yyyy>

<Signature of the Auditor>

[legal name of the Beneficiary]

[name & function of authorised representative]

<dd Month yyyy>

<Signature of the Beneficiary>

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1.9 Scope of Work – Compulsory Report Format and Procedures to be Performed
Independent Report of Factual Findings on costs claimed under a ERC Grant Agreement
financed under the Seventh Research Framework Programme (FP7)

To be printed on letterhead paper of the Auditor

<Name of contact person(s)>, < Position>

< Beneficiary's name>

<Address>

<dd Month yyyy>

In accordance with our contract dated <dd Month yyyy> with <name of the Beneficiary> “the Beneficiary” and the terms of reference attached thereto (appended to this Report), we provide our Independent Report of Factual Findings (“the Report”), as specified below.

Objective

We [*legal name of the audit firm*], established in [*full address/city/state/province/country*] represented for signature of this Report by [*name and function of an authorised representative*] have performed agreed-upon procedures regarding the cost declared in the Financial Statement(s)² of [*name of beneficiary*] hereinafter referred to as the Beneficiary, to which this Report is attached, and which is to be presented to the Agency under ERC grant agreement [*ERC grant agreement reference: title, acronym, number*] for the following period(s) [*insert period(s) covered by the Financial Statement(s) per Activity*]] and for the following amount [*insert amount in EUR*]. This engagement involved performing certain specified procedures, the results of which the Agency uses to draw conclusions as to the eligibility of the costs claimed.

Scope of Work

Our engagement was carried out in accordance with :

- the terms of reference appended to this Report and:
- International Standard on Related Services (‘ISRS’) 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the International Federation of Accountants (‘IFAC’);
- the *Code of Ethics for Professional Accountants* issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Agency requires that the Auditor also complies with the independence requirements of the *Code of Ethics for Professional Accountants*;

As requested, we have only performed the procedures set out in the terms of reference for this engagement and we have reported our factual findings on those procedures in the table appended to this Report.

The scope of these agreed upon procedures has been determined solely by the European Commission and the procedures were performed solely to assist the Agency in evaluating whether the costs claimed by the Beneficiary in the accompanying Financial Statement has been claimed in accordance with the ERC Grant Agreement. The Auditor is not responsible for the suitability and appropriateness of these procedures.

² Financial Statement in this context refers solely to Annex IV by which the Beneficiary claims costs under the Grant Agreement.

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Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the Financial Statements.

Had we performed additional procedures or had we performed an audit or review of the Financial Statements of the Beneficiary in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

Sources of Information

The Report sets out information provided to us by the management of the Beneficiary in response to specific questions or as obtained and extracted from the Beneficiary's information and accounting systems.

Factual Findings

The above mentioned Financial Statement(s) per Activity was (were) examined and all procedures specified in the appended table for our engagement were carried out. On the basis of the results of these procedures, we found:

All documentation and accounting information to enable us to carry out these procedures has been provided to us by the Beneficiary. Except as indicated below, no exceptions were noted.

Exceptions

- In some cases, the Auditor was not able to successfully complete the procedures specified. These exceptions are as follows:

Exceptions such as inability to reconcile key information, unavailability of data which prevented the Auditor from carrying out the procedures, etc. should be listed here. The Agency will use this information to decide the amounts which will be reimbursed.

Use of this Report

This Report is solely for the purpose set forth in the above objective.

This Report is prepared solely for the confidential use of the Beneficiary and the Agency and solely for the purpose of submission to the Agency in connection with the requirements as set out in Article II.4 of the ERC Grant Agreement. This Report may not be relied upon by the Beneficiary or by the Agency for any other purpose, nor may it be distributed to any other parties. The Agency may only disclose this Report to others who have regulatory rights of access to it, in particular the European Commission, the European Anti Fraud Office and the European Court of Auditors.

This Report relates only to the Financial Statement(s) specified above and does not extend to any other financial statements of the Beneficiary.

No conflict of interest exists between the Auditor and the Beneficiary in establishing this Report. The fee paid to the Auditor for providing the Report was € _____.

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance which may be required.

[legal name of the audit firm]

[name and function of an authorised representative]

<dd Month yyyy>, <Signature of the Auditor>

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Procedures performed by the Auditor

The Auditor designs and carries out his work in accordance with the objective and scope of this engagement and the procedures to be performed as specified below. When performing these procedures the Auditor may apply techniques such as inquiry and analysis, (re)computation, comparison, other clerical accuracy checks, observation, inspection of records and documents, inspection of assets and obtaining confirmations or any others deemed necessary in carrying out these procedures..

The European Commission reserves the right to issue guidance together with example definitions and findings to guide the Auditor in the nature and presentation of the facts to be ascertained. The European Commission reserves the right to vary the procedures by written notification to the Beneficiary. The procedures to be performed are listed as follows:

Procedures	Standard factual finding and basis for exception reporting
Personnel Costs	
1. Recalculate hourly personnel and overhead rates for personnel (full coverage if less than 20 employees, otherwise a sample of minimum 20, or 20% of employees, whichever is the greater), indicate the number of productive hours used and hourly rates. Where sampling is used, selection should be random with a view to producing a representative sample. 'Productive hours' represent the (average) number of hours made available by the employee in a year after the deduction of holiday, sick leave and other entitlements. The auditor obtained the calculation of the productive hours after inspecting all necessary records, national legislation, labour agreements, contracts, any other relevant documentation. The calculation should be based on the period(s) corresponding to the Financial Statement(s) or on the last closed financial year (whichever is used by the beneficiary).	The auditor sampled _____ employees out of the total of _____ employees. For each employee in the sample of ____, the Auditor obtained the personnel costs (salary and employer's costs) from the payroll system together with the productive hours from the time records of each employee. For each employee selected, the Auditor recomputed the hourly rate by dividing the actual personnel costs by the actual productive hours, which was then compared to the hourly rate charged by the Beneficiary. No exceptions were noted. The average number of productive hours for the employees selected was _____. The productive hours calculation corresponds to the usual accounting practice of the beneficiary. If the productive hours or costs of personnel cannot be identified, they should be listed (together with the amounts) as exceptions in the main report. If the productive hours calculation does not correspond to the usual accounting practice of the beneficiary, this should be listed as an exception in the main report.
2. For the same selection examine and describe time recording of employees (paper/ computer, daily/weekly/monthly, signed, authorised).	Employees record their time on a daily/ weekly/ monthly basis using a paper/computer-based system. The time-records selected were authorised by the project manager or other superior. If no time records are available which fit the above description, this should be listed as an exception in the main report.
3. Employment status and employment conditions of personnel. The Auditor should obtain the employment contracts of the employees selected and compare with the standard	For the employees selected, the Auditor inspected their employment contracts and found that they were: – directly hired by the Beneficiary in accordance with its national legislation, – under the sole technical supervision and responsibility of the latter, and

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Procedures	Standard factual finding and basis for exception reporting
employment contract used by the Beneficiary. Differences which are not foreseen by the ERC Grant Agreement should be noted as exceptions.	– remunerated in accordance with the normal practices of the Beneficiary. Personnel who do not meet all three conditions should be listed (together with the amounts) as exceptions in the main report.
<p>4. Use of average personnel costs Apply 4a, 4b or 4c according to the existence or not of an approved Methodology Certificate (CoMAv or CoM if it concerns average personnel costs)_</p> <p>4a. With an approved Methodology Certificate including average personnel costs:</p> <p>4b. Without an approved Methodology Certificate (not applicable to SME owners and natural persons not receiving a salary):</p> <ul style="list-style-type: none"> • The auditor reviewed all relevant manuals and/or internal guidance describing the methodology used to calculate average personnel costs; • The auditor obtained a list of all average personnel rates calculated by the beneficiary in accordance with the methodology used; • The auditor verified that the calculation of the average personnel costs excludes ineligible items as defined in Art.II.14.3, Annex II to ECGA or any costs claimed under other cost categories • The auditor obtained a list of all relevant employees (working on EU projects + not working on EU projects) based on which the average personnel rate(s) are calculated; 	<p>4a.</p> <p>The Auditor found that the personnel costs charged to the financial statement:</p> <ul style="list-style-type: none"> - are calculated using average costs in accordance with the methodology as specified in the Report of findings on the methodology dated _____. - have been calculated using amounts derived from the relevant period which can be reconciled to the accounting records of the relevant period. <p>Where categories are used, the Auditor verified that the researcher (or research-related person) had been correctly classified.</p> <p>The Auditor obtained confirmation from the Beneficiary that the rates used were not budgeted or estimated amounts.</p> <p>If amounts cannot be reconciled, or if estimates or budgeted amounts were used, this should be reported as an exception in the main report.</p> <p>4b.</p> <p>The auditor found:</p> <ul style="list-style-type: none"> • no discrepancies between the method described in the relevant documents and the method used by the beneficiary; • The methodology used to calculate the average personnel hourly rate(s) represent(s) the usual cost accounting practice of the organisation; • no differences arose from the numerical reconciliation • The Auditor confirms that the rates used for the calculation of the average personnel costs were not based on budgeted or estimated amounts. <p>If amounts cannot be reconciled, or if estimates or budgeted amounts were used, this should be reported as an exception in the main report.</p> <p>If the usual accounting practice differs from the one described, , this should be reported as an exception in the main report</p>

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Procedures	Standard factual finding and basis for exception reporting
<ul style="list-style-type: none"> The auditor reviewed the allocation of employees to the relevant group and verified the correctness of the Full Time Equivalent (FTE). The auditor performed a numerical reconciliation between the total amount of personnel costs taken into consideration for the calculation of the average personnel rate and the total amount of personnel costs recorded in the statutory accounts. The auditor verified on a sample basis that the appropriate average hourly rate was used for the personnel costs claimed on the audited project. <p>4c. Without an approved Methodology Certificate – applicable only for SME owners and natural persons not receiving a salary:</p> <ul style="list-style-type: none"> The auditor reviewed payroll and accounting records, contracts and other relevant legal documents in order to verify that the SME owners and the natural persons concerned do not receive any salary. The auditor obtained documents (such as employment records, CVs, diplomas and other relevant documents) proving professional experience of the persons concerned and supporting determination of appropriate research category in line with 'People' Work Programme. The auditor verified that the annual living allowance corresponds to the reference year of the publication of the call under which the project was selected for funding and that the beneficiary applied the appropriate country coefficient correction as published in the 'People' work programme of the year of publication of the call. The Auditor recomputed the hourly rate by dividing the applicable living allowance corresponding to the appropriate research category by the standard number of productive hours (1575) and by multiplying it by the appropriate country correction coefficient. 	<p>4c.</p> <ul style="list-style-type: none"> SME owners and natural persons charging personnel costs based on a flat rate, do not receive salary. <p>If they receive any salary, it should be listed as an exception in the main report.</p> <ul style="list-style-type: none"> Time spent on projects was duly recorded by the persons whose personal work costs are charged on the basis of a flat rate. These time-records have been verified by a superior or another person involved in the project. In the absence of any superior or other person working closely with such persons, the Auditor confirms that documentation is available to ascertain the reliability of the time records. <p>If no time records are available, this should be listed as an exception in the main report.</p> <ul style="list-style-type: none"> The hourly rates applicable to all SME owners and natural persons who do not receiving a salary are correctly calculated. The total numbers of hours claimed for the European Union project in a year is in line with their time-sheets but is not higher than the standard number of productive hours per SME owner or natural person (1575). No differences arose from the numerical reconciliation. <p>If the calculation is not correct, or the amounts could not be reconciled, this should be listed as an exception in the main report.</p>

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Procedures	Standard factual finding and basis for exception reporting
<ul style="list-style-type: none"> The auditor reviewed the time-sheets completed by the persons whose personal work costs were claimed on a flat rate basis. The auditor performed a numerical reconciliation between the total amount of personnel and the total amount of personnel costs recorded in the statutory accounts. 	
Subcontracting	
5. Obtain a written description from the Beneficiary regarding 3 rd party resources used and compare with Annex 1 to the ERC Grant Agreement.	The Auditor compared the description of the 3 rd party resources provided by the Beneficiary to the specification in Annex 1 to the ERC Grant Agreement, and found them to be the same If the descriptions do not clearly match, this should be reported as an exception in the main report.
6. Inspect documents and obtain confirmations that subcontracts are awarded according to a procedure including an analysis of best value for money (best price-quality ratio), transparency and equal treatment. Full coverage if less than 20 items, otherwise a sample of minimum 20, or 20% of the items, whichever is the greater.	The Auditor obtained tendering documents for each subcontract entered into and found that the tendering process was followed and that a written analysis of value-for-money had been prepared by the Beneficiary in support of the final choice of subcontractor, or that the contract had been awarded as part of an existing framework contract entered into prior to the beginning of the project. If the Auditor is not provided with evidence of either of the above situations, the amount of the subcontract should be listed as an exception in the main report.
Other Direct Costs	
7. Allocation of equipment subject to depreciation is correctly identified and allocated to the project. Full coverage if less than 20 items, otherwise a sample of minimum 20, or 20% of the items, whichever is the greater.	The Auditor traced the equipment charged to the project to the accounting records and the underlying invoices. The Beneficiary has documented the link with the project on the invoice and purchase documentation, and, where relevant, the project accounting. The asset value was agreed to the invoice and no VAT or other identifiable indirect taxes were charged. The depreciation method used to charge the equipment to the project was compared to the Beneficiary's normal accounting policy and found to be the same. If assets have been charged which do not comply with the above, they should be listed (together with the amounts) as exceptions in the main report.
8. Travel costs correctly identified and allocated to the project (and in line with Beneficiary's normal policy for non-EU work regarding first-class travel, etc.) Full coverage if less than 20 items, otherwise a sample of minimum 20, or 20% of the items, whichever is the greater. The Beneficiary should provide written evidence of its normal policy for travel costs (e.g. use of first class tickets) to enable the Auditor to compare the travel charged with this policy.	The Auditor inspected the sample and found that the Beneficiary had allocated travel costs to the project by marking of invoices and purchase orders with the project reference, resulting in traceable allocation in the project accounts. The costs charged were compared to the invoices and found to be the same. No VAT or other identifiable indirect taxes were charged. The use of first class travel was in line with the written policy provided by the Beneficiary. Costs which are not allocated to project accounts and do not have a clear attribution (normally by writing the project number on the original invoice) should be listed (together with the amounts) as exceptions in the main report.

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Procedures	Standard factual finding and basis for exception reporting
9. Consumables correctly identified and allocated to the project. Full coverage if less than 20 items, otherwise a sample of minimum 20, or 20% of the items, whichever is the greater.	The Auditor inspected the sample and found that the Beneficiary had allocated consumable costs to the project by marking of invoices and purchase orders with the project reference, resulting in traceable allocation in the project accounts. The costs charged were compared to the invoices and found to be the same. No VAT or other identifiable indirect taxes were charged. Costs which are not allocated to project accounts and do not have a clear attribution (normally by writing the project number on the original invoice) should be listed (together with the amounts) as exceptions in the main report.
10. Inspect and compare exchange rates into Euros.	The Auditor compared the exchange rates used for conversion with the applicable official exchange rates established by the European Union and the Beneficiary used [choose one]: <ul style="list-style-type: none"> the conversion rate of the date where the actual costs were incurred the rate applicable on the first day of the month following the end of reporting period Where rates cannot be agreed, an exception should be noted, (together with the amount) in the main report.
11. Identification of receipts. The Beneficiary is obliged to declare in its claim any receipts related to the project (income from events, rebates from suppliers, etc.)	The Auditor examined the relevant project accounts and obtained representations from the Beneficiary that the amounts listed represent a complete record of the sources of income connected with the project. The amounts included in the claim regarding receipts is the same as the amount recorded in the project accounting. Any discrepancies in the receipts noted in the accounts and those reported by the Beneficiary should be noted (together with the amount) as exceptions in the main report.
12. Identification of interest yielded until 31/12/2012 on pre-financing. The Beneficiary, when it is the coordinator of the project, is obliged to declare interest yielded until 31/12/2012 on pre-financing	The Auditor compared the relevant project accounts with the interest shown in the bank statements and found them to be the same. Any discrepancies in the interest noted in the accounts and those reported by the Beneficiary should be noted (together with the amount) as exceptions in the main report.

legal name of the audit firm]

[name and function of an authorised representative]

<dd Month yyyy>

<Signature of the Auditor>

ANNEX 5

MODEL FOR THE CERTIFICATE ON THE FINANCIAL STATEMENTS

- For options [*in italics in square brackets*]: choose the applicable option. Options not chosen should be deleted.
- For fields in [grey in square brackets]: enter the appropriate data

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TERMS OF REFERENCE FOR AN INDEPENDENT REPORT OF FACTUAL FINDINGS ON COSTS DECLARED UNDER A GRANT AGREEMENT FINANCED UNDER THE HORIZON 2020 RESEARCH FRAMEWORK PROGRAMME

INDEPENDENT REPORT OF FACTUAL FINDINGS ON COSTS DECLARED UNDER A GRANT AGREEMENT FINANCED UNDER THE HORIZON 2020 RESEARCH FRAMEWORK PROGRAMME

Terms of Reference for an Independent Report of Factual Findings on costs declared under a Grant Agreement financed under the Horizon 2020 Research and Innovation Framework Programme

This document sets out the ‘**Terms of Reference (ToR)**’ under which

[OPTION 1: [insert name of the beneficiary] (*‘the Beneficiary’*)] [OPTION 2: [insert name of the linked third party] (*‘the Linked Third Party’*), third party linked to the Beneficiary [insert name of the beneficiary] (*‘the Beneficiary’*)]

agrees to engage

[insert legal name of the auditor] (*‘the Auditor’*)

to produce an independent report of factual findings (*‘the Report’*) concerning the Financial Statement(s)¹ drawn up by the [Beneficiary] [Linked Third Party] for the Horizon 2020 grant agreement [insert number of the grant agreement, title of the action, acronym and duration from/to] (*‘the Agreement’*), and

to issue a Certificate on the Financial Statements’ (*‘CFS’*) referred to in Article 20.4 of the Agreement based on the compulsory reporting template stipulated by the Commission.

The Agreement has been concluded under the Horizon 2020 Research and Innovation Framework Programme (H2020) between the Beneficiary and [OPTION 1: *the European Union, represented by the European Commission (‘the Commission’)*][OPTION 2: *the European Atomic Energy Community (Euratom,) represented by the European Commission (‘the Commission’)*][OPTION 3: *the [Research Executive Agency (REA)] [European Research Council Executive Agency (ERCEA)] [Innovation and Networks Executive Agency (INEA)] [Executive Agency for Small and Medium-sized Enterprises (EASME)] (‘the Agency’), under the powers delegated by the European Commission (‘the Commission’).*]

The [Commission] [Agency] is mentioned as a signatory of the Agreement with the Beneficiary only. The [European Union][Euratom][Agency] is not a party to this engagement.

1.1 Subject of the engagement

The coordinator must submit to the [Commission][Agency] the final report within 60 days following the end of the last reporting period which should include, amongst other documents, a CFS for each beneficiary and for each linked third party that requests a total contribution of EUR 325 000 or more, as reimbursement of actual costs and unit costs calculated on the basis of its usual cost accounting practices (see Article 20.4 of the Agreement). The CFS must cover all reporting periods of the beneficiary or linked third party indicated above.

The Beneficiary must submit to the coordinator the CFS for itself and for its linked third party(ies), if the CFS must be included in the final report according to Article 20.4 of the Agreement.

The CFS is composed of two separate documents:

- The Terms of Reference (*‘the ToR’*) to be signed by the [Beneficiary] [Linked Third Party] and the Auditor;

¹ By which costs under the Agreement are declared (see template ‘Model Financial Statements’ in Annex 4 to the Grant Agreement).

- The Auditor's Independent Report of Factual Findings ('the Report') to be issued on the Auditor's letterhead, dated, stamped and signed by the Auditor (or the competent public officer) which includes the agreed-upon procedures ('the Procedures') to be performed by the Auditor, and the standard factual findings ('the Findings') to be confirmed by the Auditor.

If the CFS must be included in the final report according to Article 20.4 of the Agreement, the request for payment of the balance relating to the Agreement cannot be made without the CFS. However, the payment for reimbursement of costs covered by the CFS does not preclude the Commission [Agency] the European Anti-Fraud Office and the European Court of Auditors from carrying out checks, reviews, audits and investigations in accordance with Article 22 of the Agreement.

1.2 Responsibilities

The [Beneficiary] [Linked Third Party]:

- must draw up the Financial Statement(s) for the action financed by the Agreement in compliance with the obligations under the Agreement. The Financial Statement(s) must be drawn up according to the [Beneficiary's] [Linked Third Party's] accounting and book-keeping system and the underlying accounts and records;
- must send the Financial Statement(s) to the Auditor;
- is responsible and liable for the accuracy of the Financial Statement(s);
- is responsible for the completeness and accuracy of the information provided to enable the Auditor to carry out the Procedures. It must provide the Auditor with a written representation letter supporting these statements. The written representation letter must state the period covered by the statements and must be dated;
- accepts that the Auditor cannot carry out the Procedures unless it is given full access to the [Beneficiary's] [Linked Third Party's] staff and accounting as well as any other relevant records and documentation.

The Auditor:

- [Option 1 by default: is qualified to carry out statutory audits of accounting documents in accordance with Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC or similar national regulations].
- [Option 2 if the Beneficiary or Linked Third Party has an independent Public Officer: is a competent and independent Public Officer for which the relevant national authorities have established the legal capacity to audit the Beneficiary].
- [Option 3 if the Beneficiary or Linked Third Party is an international organisation: is an [internal] [external] auditor in accordance with the internal financial regulations and procedures of the international organisation].

The Auditor:

- must be independent from the Beneficiary [and the Linked Third Party], in particular, it must not have been involved in preparing the [Beneficiary's] [Linked Third Party's] Financial Statement(s);
- must plan work so that the Procedures may be carried out and the Findings may be assessed;
- must adhere to the Procedures laid down and the compulsory report format;
- must carry out the engagement in accordance with this ToR;
- must document matters which are important to support the Report;
- must base its Report on the evidence gathered;
- must submit the Report to the [Beneficiary] [Linked Third Party].

The Commission sets out the Procedures to be carried out by the Auditor. The Auditor is not responsible for their suitability or pertinence. As this engagement is not an assurance engagement, the Auditor does not provide an audit opinion or a statement of assurance.

1.3 Applicable Standards

The Auditor must comply with these Terms of Reference and with²:

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

The Auditor's Report must state that there is no conflict of interests in establishing this Report between the Auditor and the Beneficiary [and the Linked Third Party], and must specify - if the service is invoiced - the total fee paid to the Auditor for providing the Report.

1.4 Reporting

The Report must be written in the language of the Agreement (see Article 20.7).

Under Article 22 of the Agreement, the Commission[, the Agency], the European Anti-Fraud Office and the Court of Auditors have the right to audit any work that is carried out under the action and for which costs are declared from [the European Union] [Euratom] budget. This includes work related to this engagement. 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 Commission [, the Agency], the European Anti-Fraud Office or the European Court of Auditors requests them.

1.5 Timing

The Report must be provided by [dd Month yyyy].

1.6 Other terms

[The [Beneficiary] [Linked Third Party] and the Auditor can use this section to agree other specific terms, such as the Auditor's fees, liability, applicable law, etc. Those specific terms must not contradict the terms specified above.]

[legal name of the Auditor]

[name & function of authorised representative]

[dd Month yyyy]

Signature of the Auditor

[legal name of the [Beneficiary]/[Linked Third Party]]

[name & function of authorised representative]

[dd Month yyyy]

Signature of the [Beneficiary]/[Linked Third Party]

² Supreme Audit Institutions applying INTOSAI-standards may carry out the Procedures according to the corresponding International Standards of Supreme Audit Institutions and code of ethics issued by INTOSAI instead of the International Standard on Related Services ('ISRS') 4400 and the Code of Ethics for Professional Accountants issued by the IAASB and the IESBA.

**Independent Report of Factual Findings on costs declared
under Horizon 2020 Research and Innovation Framework Programme**

(To be printed on the Auditor's letterhead)

To
[name of contact person(s)], [Position]
[[Beneficiary's] [Linked Third Party's] name]
[Address]
[dd Month yyyy]

Dear [Name of contact person(s)],

As agreed under the terms of reference dated [dd Month yyyy]

with [OPTION 1: [insert name of the beneficiary] ('the Beneficiary')] [OPTION 2: [insert name of the linked third party] ('the Linked Third Party'), third party linked to the Beneficiary [insert name of the beneficiary] ('the Beneficiary')],

we

[name of the auditor] ('the Auditor'),

established at

[full address/city/state/province/country],

represented by

[name and function of an authorised representative],

have carried out the procedures agreed with you regarding the costs declared in the Financial Statement(s)³ of the [Beneficiary] [Linked Third Party] concerning the grant agreement [insert grant agreement reference: number, title of the action and acronym] ('the Agreement'),

with a total cost declared of
[total amount] EUR,

and a total of actual costs and unit costs calculated in accordance with the [Beneficiary's] [Linked Third Party's] usual cost accounting practices' declared of

[sum of total actual costs and total direct personnel costs declared as unit costs calculated in accordance with the [Beneficiary's] [Linked Third Party's] usual cost accounting practices] EUR

and **hereby provide our Independent Report of Factual Findings ('the Report')** using the compulsory report format agreed with you.

The Report

Our engagement was carried out in accordance with the terms of reference ('the ToR') appended to this Report. The Report includes the agreed-upon procedures ('the Procedures') carried out and the standard factual findings ('the Findings') examined.

³ By which the Beneficiary declares costs under the Agreement (see template 'Model Financial Statement' in Annex 4 to the Agreement).

The Procedures were carried out solely to assist the [Commission] [Agency] in evaluating whether the [Beneficiary's] [Linked Third Party's] costs in the accompanying Financial Statement(s) were declared in accordance with the Agreement. The [Commission] [Agency] draws its own conclusions from the Report and any additional information it may require.

The scope of the Procedures was defined by the Commission. Therefore, the Auditor is not responsible for their suitability or pertinence. Since the Procedures carried out constitute neither an audit nor a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, the Auditor does not give a statement of assurance on the Financial Statements.

Had the Auditor carried out additional procedures or an audit of the [Beneficiary's] [Linked Third Party's] Financial Statements in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to its attention and would have been included in the Report.

Not applicable Findings

We examined the Financial Statement(s) stated above and considered the following Findings not applicable:

Explanation (to be removed from the Report):

If a Finding was not applicable, it must be marked as 'N.A.' ('Not applicable') in the corresponding row on the right-hand column of the table and means that the Finding did not have to be corroborated by the Auditor and the related Procedure(s) did not have to be carried out.

The reasons of the non-application of a certain Finding must be obvious i.e.

- i) if no cost was declared under a certain category then the related Finding(s) and Procedure(s) are not applicable;*
- ii) if the condition set to apply certain Procedure(s) are not met the related Finding(s) and those Procedure(s) are not applicable. For instance, for 'beneficiaries with accounts established in a currency other than euro' the Procedure and Finding related to 'beneficiaries with accounts established in euro' are not applicable. Similarly, if no additional remuneration is paid, the related Finding(s) and Procedure(s) for additional remuneration are not applicable.*

List here all Findings considered not applicable for the present engagement and explain the reasons of the non-applicability.

....

Exceptions

Apart from the exceptions listed below, the [Beneficiary] [Linked Third Party] provided the Auditor all the documentation and accounting information needed by the Auditor to carry out the requested Procedures and evaluate the Findings.

Explanation (to be removed from the Report):

- If the Auditor was not able to successfully complete a procedure requested, it must be marked as 'E' ('Exception') in the corresponding row on the right-hand column of the table. The reason such as the inability to reconcile key information or the unavailability of data that prevents the Auditor from carrying out the Procedure must be indicated below.*
- If the Auditor cannot corroborate a standard finding after having carried out the corresponding procedure, it must also be marked as 'E' ('Exception') and, where possible, the reasons why the Finding was not fulfilled and its possible impact must be explained here below.*

List here any exceptions and add any information on the cause and possible consequences of each exception, if known. If the exception is quantifiable, include the corresponding amount.

....

Example (to be removed from the Report):

1. *The Beneficiary was unable to substantiate the Finding number 1 on ... because ...*
2. *Finding number 30 was not fulfilled because the methodology used by the Beneficiary to calculate unit costs was different from the one approved by the Commission. The differences were as follows: ...*
3. *After carrying out the agreed procedures to confirm the Finding number 31, the Auditor found a difference of _____ EUR. The difference can be explained by ...*

Further Remarks

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

Example (to be removed from the Report):

1. *Regarding Finding number 8 the conditions for additional remuneration were considered as fulfilled because ...*
2. *In order to be able to confirm the Finding number 15 we carried out the following additional procedures:*

Use of this Report

This Report may be used only for the purpose described in the above objective. It was prepared solely for the confidential use of the [Beneficiary] [Linked Third Party] and the [Commission] [Agency], and only to be submitted to the [Commission] [Agency] in connection with the requirements set out in Article 20.4 of the Agreement. The Report may not be used by the [Beneficiary] [Linked Third Party] or by the [Commission] [Agency] for any other purpose, nor may it be distributed to any other parties. The [Commission] [Agency] may only disclose the Report to authorised parties, in particular to the European Anti-Fraud Office (OLAF) and the European Court of Auditors.

This Report relates only to the Financial Statement(s) submitted to the [Commission] [Agency] by the [Beneficiary] [Linked Third Party] for the Agreement. Therefore, it does not extend to any other of the [Beneficiary's] [Linked Third Party's] Financial Statement(s).

There was no conflict of interest⁴ between the Auditor and the Beneficiary [and Linked Third Party] in establishing this Report. The total fee paid to the Auditor for providing the Report was EUR [] (including EUR [] of deductible VAT).

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance.

[legal name of the Auditor]

[name and function of an authorised representative]

[dd Month yyyy]

Signature of the Auditor

⁴ A conflict of interest arises when the Auditor's objectivity to establish the certificate is compromised in fact or in appearance when the Auditor 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.

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

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

If this certificate relates to a Linked Third Party, any reference here below to ‘the Beneficiary’ is to be considered as a reference to ‘the Linked Third Party’.

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

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

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
A	ACTUAL PERSONNEL COSTS AND UNIT COSTS CALCULATED BY THE BENEFICIARY IN ACCORDANCE WITH ITS USUAL COST ACCOUNTING PRACTICE		
	<p>The Auditor draws a sample of persons whose costs were declared in the Financial Statement(s) to carry out the procedures indicated in the consecutive points of this section A.</p> <p><i>(The sample should be selected randomly so that it is representative. Full coverage is required if there are fewer than 10 people (including employees, natural persons working under a direct contract and personnel seconded by a third party), otherwise the sample should have a minimum of 10 people, or 10% of the total, whichever number is the highest)</i></p> <p>The Auditor sampled [] people out of the total of [] people.</p>		

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
A.1	<p>PERSONNEL COSTS</p> <p><u>For the persons included in the sample and working under an employment contract or equivalent act (general procedures for individual actual personnel costs and personnel costs declared as unit costs)</u></p> <p>To confirm standard factual findings 1-5 listed in the next column, the Auditor reviewed following information/documents provided by the Beneficiary:</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; ○ the payslips of the employees included in the sample; ○ reconciliation of the personnel costs declared in the Financial Statement(s) with the accounting system (project accounting and general ledger) and payroll system; ○ information concerning the employment status and employment conditions of personnel included in the sample, in particular their employment contracts or equivalent; ○ the Beneficiary's usual policy regarding payroll matters (e.g. salary policy, overtime policy, variable pay); ○ applicable national law on taxes, labour and social security and ○ any other document that supports the personnel costs declared. <p>The Auditor also verified the eligibility of all components of the retribution (see Article 6 GA) and recalculated the personnel costs for employees included in the sample.</p>	1) The employees were i) directly hired by the Beneficiary in accordance with its national legislation, ii) under the Beneficiary's sole technical supervision and responsibility and iii) remunerated in accordance with the Beneficiary's usual practices.	
		2) Personnel costs were recorded in the Beneficiary's accounts/payroll system.	
		3) Costs were adequately supported and reconciled with the accounts and payroll records.	
		4) Personnel costs did not contain any ineligible elements.	
		5) There were no discrepancies between the personnel costs charged to the action and the costs recalculated by the Auditor.	
	<p><i>Further procedures if 'additional remuneration' is paid</i></p> <p>To confirm standard factual findings 6-9 listed in the next column, the Auditor:</p> <ul style="list-style-type: none"> ○ reviewed relevant documents provided by the Beneficiary (legal form, legal/statutory 	6) The Beneficiary paying "additional remuneration" was a non-profit legal entity.	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<p>obligations, the Beneficiary's usual policy on additional remuneration, criteria used for its calculation, the Beneficiary's usual remuneration practice for projects funded under national funding schemes...);</p> <ul style="list-style-type: none"> recalculated the amount of additional remuneration eligible for the action based on the supporting documents received (full-time or part-time work, exclusive or non-exclusive dedication to the action, usual remuneration paid for projects funded by national schemes) to arrive at the applicable FTE/year and pro-rata rate (see data collected in the course of carrying out the procedures under A.2 'Productive hours' and A.4 'Time recording system'). <p><i>'ADDITIONAL REMUNERATION' MEANS ANY PART OF THE REMUNERATION WHICH EXCEEDS WHAT THE PERSON WOULD BE PAID FOR TIME WORKED IN PROJECTS FUNDED BY NATIONAL SCHEMES.</i></p> <p><i>IF ANY PART OF THE REMUNERATION PAID TO THE EMPLOYEE QUALIFIES AS "ADDITIONAL REMUNERATION" AND IS ELIGIBLE UNDER THE PROVISIONS OF ARTICLE 6.2.A.1, THIS CAN BE CHARGED AS ELIGIBLE COST TO THE ACTION UP TO THE FOLLOWING AMOUNT:</i></p> <p><i>(A) IF THE PERSON WORKS FULL TIME AND EXCLUSIVELY ON THE ACTION DURING THE FULL YEAR: UP TO EUR 8 000/YEAR;</i></p> <p><i>(B) IF THE PERSON WORKS EXCLUSIVELY ON THE ACTION BUT NOT FULL-TIME OR NOT FOR THE FULL YEAR: UP TO THE CORRESPONDING PRO-RATA AMOUNT OF EUR 8 000, OR</i></p> <p><i>(C) IF THE PERSON DOES NOT WORK EXCLUSIVELY ON THE ACTION: UP TO A PRO-RATA AMOUNT CALCULATED IN ACCORDANCE TO ARTICLE 6.2.A.1.</i></p>	<p>7) The amount of additional remuneration paid corresponded to the Beneficiary's usual remuneration practices and was consistently paid whenever the same kind of work or expertise was required.</p>	
		<p>8) The criteria used to calculate the additional remuneration were objective and generally applied by the Beneficiary regardless of the source of funding used.</p>	
		<p>9) The amount of additional remuneration included in the personnel costs charged to the action was capped at EUR 8,000 per FTE/year (up to the equivalent pro-rata amount if the person did not work on the action full-time during the year or did not work exclusively on the action).</p>	
	<p><i>Additional procedures in case "unit costs calculated by the Beneficiary in accordance with its usual cost accounting practices" is applied:</i></p> <p>Apart from carrying out the procedures indicated above to confirm standard factual findings 1-5 and, if applicable, also 6-9, the Auditor carried out following procedures to confirm standard</p>	<p>10) The personnel costs included in the Financial Statement were calculated in accordance with the Beneficiary's usual cost accounting practice. This methodology was consistently</p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	factual findings 10-13 listed in the next column:	used in all H2020 actions.	
	<ul style="list-style-type: none"> obtained a description of the Beneficiary's usual cost accounting practice to calculate unit costs; reviewed whether the Beneficiary's usual cost accounting practice was applied for the Financial Statements subject of the present CFS; verified the employees included in the sample were charged under the correct category (in accordance with the criteria used by the Beneficiary to establish personnel categories) by reviewing the contract/HR-record or analytical accounting records; verified that there is no difference between the total amount of personnel costs used in calculating the cost per unit and the total amount of personnel costs recorded in the statutory accounts; verified whether actual personnel costs were adjusted on the basis of budgeted or estimated elements and, if so, verified whether those elements used are actually relevant for the calculation, objective and supported by documents. 	11) The employees were charged under the correct category.	
		12) Total personnel costs used in calculating the unit costs were consistent with the expenses recorded in the statutory accounts.	
		13) Any estimated or budgeted element used by the Beneficiary in its unit-cost calculation were relevant for calculating personnel costs and corresponded to objective and verifiable information.	
	<u>For natural persons included in the sample and working with the Beneficiary under a direct contract other than an employment contract, such as consultants (no subcontractors).</u>	14) The natural persons worked under conditions similar to those of an employee, in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed.	
	To confirm standard factual findings 14-17 listed in the next column the Auditor reviewed following information/documents provided by the Beneficiary:		
	<ul style="list-style-type: none"> the contracts, especially the cost, contract duration, work description, place of work, ownership of the results and reporting obligations to the Beneficiary; the employment conditions of staff in the same category to compare costs and; any other document that supports the costs declared and its registration (e.g. invoices, accounting records, etc.). 	15) The results of work carried out belong to the Beneficiary, or, if not, the Beneficiary has obtained all necessary rights to fulfil its obligations as if those	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
		results were generated by itself.	
		16) Their costs were not significantly different from those for staff who performed similar tasks under an employment contract with the Beneficiary.	
		17) The costs were supported by audit evidence and registered in the accounts.	
	<p><u>For personnel seconded by a third party and included in the sample (not subcontractors)</u></p> <p>To confirm standard factual findings 18-21 listed in the next column, the Auditor reviewed following information/documents provided by the Beneficiary:</p> <ul style="list-style-type: none"> ○ their secondment contract(s) notably regarding costs, duration, work description, place of work and ownership of the results; ○ if there is reimbursement by the Beneficiary to the third party for the resource made available_(in-kind contribution against payment): any documentation that supports the costs declared (e.g. contract, invoice, bank payment, and proof of registration in its accounting/payroll, etc.) and reconciliation of the Financial Statement(s) with the accounting system (project accounting and general ledger) as well as any proof that the amount invoiced by the third party did not include any profit; ○ if there is no reimbursement by the Beneficiary to the third party for the resource made available (in-kind contribution free of charge): a proof of the actual cost borne by the Third Party for the resource made available free of charge to the Beneficiary such as a statement of costs incurred by the Third Party and proof of the registration in the Third Party's accounting/payroll; 	18) Seconded personnel reported to the Beneficiary and worked on the Beneficiary's premises (unless otherwise agreed with the Beneficiary).	
		19) The results of work carried out belong to the Beneficiary, or, if not, the Beneficiary has obtained all necessary rights to fulfil its obligations as if those results were generated by itself..	
		<p><i>If personnel is seconded against payment:</i></p> <p>20) The costs declared were supported with documentation and recorded in the</p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<ul style="list-style-type: none"> any other document that supports the costs declared (e.g. invoices, etc.). 	Beneficiary's accounts. The third party did not include any profit.	
		<i>If personnel is seconded free of charge:</i> 21) The costs declared did not exceed the third party's cost as recorded in the accounts of the third party and were supported with documentation.	
A.2	PRODUCTIVE HOURS To confirm standard factual findings 22-27 listed in the next column, the Auditor reviewed relevant documents, especially national legislation, labour agreements and contracts and time records of the persons included in the sample, to verify that: <ul style="list-style-type: none"> the annual productive hours applied were calculated in accordance with one of the methods described below, the full-time equivalent (FTEs) ratios for employees not working full-time were correctly calculated. If the Beneficiary applied method B, the auditor verified that the correctness in which the total number of hours worked was calculated and that the contracts specified the annual workable hours. If the Beneficiary applied method C, the auditor verified that the 'annual productive hours' applied when calculating the hourly rate were equivalent to at least 90 % of the 'standard annual workable hours'. The Auditor can only do this if the calculation of the standard annual workable	22) The Beneficiary applied method [choose one option and delete the others] [A: 1720 hours] [B: the 'total number of hours worked'] [C: 'standard annual productive hours' used correspond to usual accounting practices]	
		23) Productive hours were calculated annually.	
		24) For employees not working full-time the full-time equivalent (FTE) ratio was correctly applied.	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<p>hours can be supported by records, such as national legislation, labour agreements, and contracts.</p> <p><i>BENEFICIARY'S PRODUCTIVE HOURS' FOR PERSONS WORKING FULL TIME SHALL BE ONE OF THE FOLLOWING METHODS:</i></p> <p><i>A. 1720 ANNUAL PRODUCTIVE HOURS (PRO-RATA FOR PERSONS NOT WORKING FULL-TIME)</i></p> <p><i>B. THE TOTAL NUMBER OF HOURS WORKED BY THE PERSON FOR THE BENEFICIARY IN THE YEAR (THIS METHOD IS ALSO REFERRED TO AS 'TOTAL NUMBER OF HOURS WORKED' IN THE NEXT COLUMN). THE CALCULATION OF THE TOTAL NUMBER OF HOURS WORKED WAS DONE AS FOLLOWS: ANNUAL WORKABLE HOURS OF THE PERSON ACCORDING TO THE EMPLOYMENT CONTRACT, APPLICABLE LABOUR AGREEMENT OR NATIONAL LAW PLUS OVERTIME WORKED MINUS ABSENCES (SUCH AS SICK LEAVE OR SPECIAL LEAVE).</i></p> <p><i>C. THE STANDARD NUMBER OF ANNUAL HOURS GENERALLY APPLIED BY THE BENEFICIARY FOR ITS PERSONNEL IN ACCORDANCE WITH ITS USUAL COST ACCOUNTING PRACTICES (THIS METHOD IS ALSO REFERRED TO AS 'STANDARD ANNUAL PRODUCTIVE HOURS' IN THE NEXT COLUMN). THIS NUMBER MUST BE AT LEAST 90% OF THE STANDARD ANNUAL WORKABLE HOURS.</i></p> <p><i>'ANNUAL WORKABLE HOURS' MEANS THE PERIOD DURING WHICH THE PERSONNEL MUST BE WORKING, AT THE EMPLOYER'S DISPOSAL AND CARRYING OUT HIS/HER ACTIVITY OR DUTIES UNDER THE EMPLOYMENT CONTRACT, APPLICABLE COLLECTIVE LABOUR AGREEMENT OR NATIONAL WORKING TIME LEGISLATION.</i></p>	<p><i>If the Beneficiary applied method B.</i></p> <p>25) The calculation of the number of 'annual workable hours', overtime and absences was verifiable based on the documents provided by the Beneficiary.</p> <p>25.1) The Beneficiary calculates the hourly rates per full financial year following procedure A.3 (method B is not allowed for beneficiaries calculating hourly rates per month).</p> <p><i>If the Beneficiary applied method C.</i></p> <p>26) The calculation of the number of 'standard annual workable hours' was verifiable based on the documents provided by the Beneficiary.</p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
		27) The ‘annual productive hours’ used for calculating the hourly rate were consistent with the usual cost accounting practices of the Beneficiary and were equivalent to at least 90 % of the ‘annual workable hours’.	
A.3	<p>HOURLY PERSONNEL RATES</p> <p><u>D) For unit costs calculated in accordance to the Beneficiary's usual cost accounting practice (unit costs):</u></p> <p>If the Beneficiary has a "Certificate on Methodology to calculate unit costs " (CoMUC) approved by the Commission, the Beneficiary provides the Auditor with a description of the approved methodology and the Commission’s letter of acceptance. The Auditor verified that the Beneficiary has indeed used the methodology approved. If so, no further verification is necessary.</p> <p>If the Beneficiary does not have a "Certificate on Methodology" (CoMUC) approved by the Commission, or if the methodology approved was not applied, then the Auditor:</p> <ul style="list-style-type: none"> ○ reviewed the documentation provided by the Beneficiary, including manuals and internal guidelines that explain how to calculate hourly rates; ○ recalculated the unit costs (hourly rates) of staff included in the sample following the results of the procedures carried out in A.1 and A.2. <p><u>II) For individual hourly rates:</u></p> <p>The Auditor:</p> <ul style="list-style-type: none"> ○ reviewed the documentation provided by the Beneficiary, including manuals and internal guidelines that explain how to calculate hourly rates; 	<p>28) The Beneficiary applied [<i>choose one option and delete the other</i>]:</p> <p>[Option I: “Unit costs (hourly rates) were calculated in accordance with the Beneficiary’s usual cost accounting practices”]</p> <p>[Option II: Individual hourly rates were applied]</p> <p><i>For option I concerning unit costs and if the Beneficiary applies the methodology approved by the Commission (CoMUC):</i></p> <p>29) The Beneficiary used the Commission-approved methodology to calculate hourly rates. It corresponded to the organisation's usual cost accounting practices and was applied consistently for all</p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<ul style="list-style-type: none"> recalculated the hourly rates of staff included in the sample (recalculation of all hourly rates if the Beneficiary uses annual rates, recalculation of three months selected randomly for every year and person if the Beneficiary uses monthly rates) following the results of the procedures carried out in A.1 and A.2; (only in case of monthly rates) confirmed that the time spent on parental leave is not deducted, and that, if parts of the basic remuneration are generated over a period longer than a month, the Beneficiary has included only the share which is generated in the month. 	activities irrespective of the source of funding.	
	<p><u>“UNIT COSTS CALCULATED BY THE BENEFICIARY IN ACCORDANCE WITH ITS USUAL COST ACCOUNTING PRACTICES”:</u></p> <p><i>IT IS CALCULATED BY DIVIDING THE TOTAL AMOUNT OF PERSONNEL COSTS OF THE CATEGORY TO WHICH THE EMPLOYEE BELONGS VERIFIED IN LINE WITH PROCEDURE A.1 BY THE NUMBER OF FTE AND THE ANNUAL TOTAL PRODUCTIVE HOURS OF THE SAME CATEGORY CALCULATED BY THE BENEFICIARY IN ACCORDANCE WITH PROCEDURE A.2.</i></p> <p><u>HOURLY RATE FOR INDIVIDUAL ACTUAL PERSONAL COSTS:</u></p> <p><i>IT IS CALCULATED FOLLOWING ONE OF THE TWO OPTIONS BELOW:</i></p> <p><i>A) [OPTION BY DEFAULT] BY DIVIDING THE ACTUAL ANNUAL AMOUNT OF PERSONNEL COSTS OF AN EMPLOYEE VERIFIED IN LINE WITH PROCEDURE A.1 BY THE NUMBER OF ANNUAL PRODUCTIVE HOURS VERIFIED IN LINE WITH PROCEDURE A.2 (FULL FINANCIAL YEAR HOURLY RATE);</i></p> <p><i>B) BY DIVIDING THE ACTUAL MONTHLY AMOUNT OF PERSONNEL COSTS OF AN EMPLOYEE VERIFIED IN LINE WITH PROCEDURE A.1 BY 1/12 OF THE NUMBER OF ANNUAL PRODUCTIVE HOURS VERIFIED IN LINE WITH PROCEDURE A.2. (MONTHLY HOURLY RATE).</i></p>	<p><i>For option I concerning unit costs and if the Beneficiary applies a methodology not approved by the Commission:</i></p> <p>30) The unit costs re-calculated by the Auditor were the same as the rates applied by the Beneficiary.</p>	
		<p><i>For option II concerning individual hourly rates:</i></p> <p>31) The individual rates re-calculated by the Auditor were the same as the rates applied by the Beneficiary.</p> <p>31.1) The Beneficiary used only one option (per full financial year or per month) throughout each financial year examined.</p> <p>31.2) The hourly rates do not include additional remuneration.</p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
A.4	TIME RECORDING SYSTEM To verify that the time recording system ensures the fulfilment of all minimum requirements and that the hours declared for the action were correct, accurate and properly authorised and supported by documentation, the Auditor made the following checks for the persons included in the sample that declare time as worked for the action on the basis of time records: <ul style="list-style-type: none"> ○ description of the time recording system provided by the Beneficiary (registration, authorisation, processing in the HR-system); ○ its actual implementation; ○ time records were signed at least monthly by the employees (on paper or electronically) and authorised by the project manager or another manager; ○ the hours declared were worked within the project period; ○ there were no hours declared as worked for the action if HR-records showed absence due to holidays or sickness (further cross-checks with travels are carried out in B.1 below) ; ○ the hours charged to the action matched those in the time recording system. 	32) All persons recorded their time dedicated to the action on a daily/ weekly/ monthly basis using a paper/computer-based system. <i>(delete the answers that are not applicable)</i>	
		33) Their time-records were authorised at least monthly by the project manager or other superior.	
		34) Hours declared were worked within the project period and were consistent with the presences/absences recorded in HR-records.	
		35) There were no discrepancies between the number of hours charged to the action and the number of hours recorded.	
	<p><i>ONLY THE HOURS WORKED ON THE ACTION CAN BE CHARGED. ALL WORKING TIME TO BE CHARGED SHOULD BE RECORDED THROUGHOUT THE DURATION OF THE PROJECT, ADEQUATELY SUPPORTED BY EVIDENCE OF THEIR REALITY AND RELIABILITY (SEE SPECIFIC PROVISIONS BELOW FOR PERSONS WORKING EXCLUSIVELY FOR THE ACTION WITHOUT TIME RECORDS).</i></p> <p><u>If the persons are working exclusively for the action and without time records</u></p> <p>For the persons selected that worked exclusively for the action without time records, the Auditor verified evidence available demonstrating that they were in reality exclusively dedicated to the action and that the Beneficiary signed a declaration confirming that they have worked exclusively for the action.</p>	36) The exclusive dedication is supported by a declaration signed by the Beneficiary and by any other evidence gathered.	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
B	COSTS OF SUBCONTRACTING		
B.1	<p>The Auditor obtained the detail/breakdown of subcontracting costs and sampled cost items selected randomly (full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest).</p> <p>To confirm standard factual findings 37-41 listed in the next column, the Auditor reviewed the following for the items included in the sample:</p> <ul style="list-style-type: none"> ○ the use of subcontractors was foreseen in Annex 1; ○ subcontracting costs were declared in the subcontracting category of the Financial Statement; ○ supporting documents on the selection and award procedure were followed; ○ the Beneficiary ensured best value for money (key elements to appreciate the respect of this principle are the award of the subcontract to the bid offering best price-quality ratio, under conditions of transparency and equal treatment. In case an existing framework contract was used the Beneficiary ensured it was established on the basis of the principle of best value for money under conditions of transparency and equal treatment). <p>In particular,</p> <ol style="list-style-type: none"> i. if the Beneficiary acted as a contracting authority within the meaning of Directive 2004/18/EC (or 2014/24/EU) or of Directive 2004/17/EC (or 2014/25/EU), the Auditor verified that the applicable national law on public procurement was followed and that the subcontracting complied with the Terms and Conditions of the Agreement. ii. if the Beneficiary did not fall under the above-mentioned category the Auditor verified that the Beneficiary followed their usual procurement rules and respected the Terms and Conditions of the Agreement.. 	<p>37) The use of claimed subcontracting costs was foreseen in Annex 1 and costs were declared in the Financial Statements under the subcontracting category.</p> <p>38) There were documents of requests to different providers, different offers and assessment of the offers before selection of the provider in line with internal procedures and procurement rules. Subcontracts were awarded in accordance with the principle of best value for money.</p> <p><i>(When different offers were not collected the Auditor explains the reasons provided by the Beneficiary under the caption “Exceptions” of the Report. The Commission will analyse this information to evaluate whether these costs might be accepted as eligible)</i></p> <p>39) The subcontracts were not awarded to other Beneficiaries</p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	For the items included in the sample the Auditor also verified that: <ul style="list-style-type: none"> ○ the subcontracts were not awarded to other Beneficiaries in the consortium; ○ there were signed agreements between the Beneficiary and the subcontractor; ○ there was evidence that the services were provided by subcontractor; 	of the consortium.	
		40) All subcontracts were supported by signed agreements between the Beneficiary and the subcontractor.	
		41) There was evidence that the services were provided by the subcontractors.	
C	COSTS OF PROVIDING FINANCIAL SUPPORT TO THIRD PARTIES		
C.1	<p>The Auditor obtained the detail/breakdown of the costs of providing financial support to third parties and sampled [] cost items selected randomly <i>(full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest).</i></p> <p>The Auditor verified that the following minimum conditions were met:</p> <ul style="list-style-type: none"> a) the maximum amount of financial support for each third party did not exceed EUR 60 000, unless explicitly mentioned in Annex 1; b) the financial support to third parties was agreed in Annex 1 of the Agreement and the other provisions on financial support to third parties included in Annex 1 were respected. 	42) All minimum conditions were met	

D	OTHER ACTUAL DIRECT COSTS		
D.1	COSTS OF TRAVEL AND RELATED SUBSISTENCE ALLOWANCES The Auditor sampled [] cost items selected randomly (<i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is the highest</i>). The Auditor inspected the sample and verified that: <ul style="list-style-type: none"> ○ travel and subsistence costs were consistent with the Beneficiary's usual policy for travel. In this context, the Beneficiary provided evidence of its normal policy for travel costs (e.g. use of first class tickets, reimbursement by the Beneficiary on the basis of actual costs, a lump sum or per diem) to enable the Auditor to compare the travel costs charged with this policy; ○ travel costs are correctly identified and allocated to the action (e.g. trips are directly linked to the action) by reviewing relevant supporting documents such as minutes of meetings, workshops or conferences, their registration in the correct project account, their consistency with time records or with the dates/duration of the workshop/conference; ○ no ineligible costs or excessive or reckless expenditure was declared (see Article 6.5 MGA). 	43) Costs were incurred, approved and reimbursed in line with the Beneficiary's usual policy for travels.	
		44) There was a link between the trip and the action.	
		45) The supporting documents were consistent with each other regarding subject of the trip, dates, duration and reconciled with time records and accounting.	
		46) No ineligible costs or excessive or reckless expenditure was declared.	
D.2	DEPRECIATION COSTS FOR EQUIPMENT, INFRASTRUCTURE OR OTHER ASSETS The Auditor sampled [] cost items selected randomly (<i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is the highest</i>). For “equipment, infrastructure or other assets” [from now on called “asset(s)”] selected in the sample the Auditor verified that: <ul style="list-style-type: none"> ○ the assets were acquired in conformity with the Beneficiary's internal guidelines and procedures; 	47) Procurement rules, principles and guides were followed.	
		48) There was a link between the grant agreement and the asset charged to the action.	
		49) The asset charged to the action was traceable to the accounting records and the underlying documents.	

	<ul style="list-style-type: none"> ○ 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) ○ they were entered in the accounting system; ○ the extent to which the assets were used for the action (as a percentage) was supported by reliable documentation (e.g. usage overview table); <p>The Auditor recalculated the depreciation costs and verified that they were in line with the applicable rules in the Beneficiary's country and with the Beneficiary's usual accounting policy (e.g. depreciation calculated on the acquisition value).</p> <p>The Auditor verified that no ineligible costs such as deductible VAT, exchange rate losses, excessive or reckless expenditure were declared (see Article 6.5 GA).</p>	50) The depreciation method used to charge the asset to the action was in line with the applicable rules of the Beneficiary's country and the Beneficiary's usual accounting policy.	
		51) The amount charged corresponded to the actual usage for the action.	
		52) No ineligible costs or excessive or reckless expenditure were declared.	
D.3	<p>COSTS OF OTHER GOODS AND SERVICES</p> <p>The Auditor sampled [] cost items selected randomly (<i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest</i>).</p> <p>For the purchase of goods, works or services included in the sample the Auditor verified that:</p> <ul style="list-style-type: none"> ○ the contracts did not cover tasks described in Annex 1; ○ they were correctly identified, allocated to the proper action, entered in the accounting system (traceable to underlying documents such as purchase orders, invoices and accounting); ○ the goods were not placed in the inventory of durable equipment; ○ the costs charged to the action were accounted in line with the Beneficiary's usual accounting practices; ○ no ineligible costs or excessive or reckless expenditure were declared (see Article 6 GA). <p>In addition, the Auditor verified that these goods and services were acquired in conformity with</p>	53) Contracts for works or services did not cover tasks described in Annex 1.	
		54) Costs were allocated to the correct action and the goods were not placed in the inventory of durable equipment.	
		55) The costs were charged in line with the Beneficiary's accounting policy and were adequately supported.	
		56) No ineligible costs or excessive or reckless expenditure were declared. For internal invoices/charges only the cost element was charged, without any mark-ups.	

	<p>the Beneficiary's internal guidelines and procedures, in particular:</p> <ul style="list-style-type: none"> ○ if Beneficiary acted as a contracting authority within the meaning of Directive 2004/18/EC (or 2014/24/EU) or of Directive 2004/17/EC (or 2014/25/EU), the Auditor verified that the applicable national law on public procurement was followed and that the procurement contract complied with the Terms and Conditions of the Agreement. ○ if the Beneficiary did not fall into the category above, the Auditor verified that the Beneficiary followed their usual procurement rules and respected the Terms and Conditions of the Agreement. <p>For the items included in the sample the Auditor also verified that:</p> <ul style="list-style-type: none"> ○ the Beneficiary ensured best value for money (key elements to appreciate the respect of this principle are the award of the contract to the bid offering best price-quality ratio, under conditions of transparency and equal treatment. In case an existing framework contract was used the Auditor also verified that the Beneficiary ensured it was established on the basis of the principle of best value for money under conditions of transparency and equal treatment); <p><i>SUCH GOODS AND SERVICES INCLUDE, FOR INSTANCE, CONSUMABLES AND SUPPLIES, DISSEMINATION (INCLUDING OPEN ACCESS), PROTECTION OF RESULTS, SPECIFIC EVALUATION OF THE ACTION IF IT IS REQUIRED BY THE AGREEMENT, CERTIFICATES ON THE FINANCIAL STATEMENTS IF THEY ARE REQUIRED BY THE AGREEMENT AND CERTIFICATES ON THE METHODOLOGY, TRANSLATIONS, REPRODUCTION.</i></p>	<p>57) Procurement rules, principles and guides were followed. There were documents of requests to different providers, different offers and assessment of the offers before selection of the provider in line with internal procedures and procurement rules. The purchases were made in accordance with the principle of best value for money.</p> <p><i>(When different offers were not collected the Auditor explains the reasons provided by the Beneficiary under the caption “Exceptions” of the Report. The Commission will analyse this information to evaluate whether these costs might be accepted as eligible)</i></p>	
D.4	<p>AGGREGATED CAPITALISED AND OPERATING COSTS OF RESEARCH INFRASTRUCTURE</p> <p>The Auditor ensured the existence of a positive ex-ante assessment (issued by the EC Services) of the cost accounting methodology of the Beneficiary allowing it to apply the guidelines on direct costing for large research infrastructures in Horizon 2020.</p>	<p>58) The costs declared as direct costs for Large Research Infrastructures (in the appropriate line of the Financial Statement) comply with the methodology described in the positive ex-ante assessment report.</p>	

	<p><i>In the cases that a positive ex-ante assessment has been issued (see the standard factual findings 58-59 on the next column),</i> The Auditor ensured that the beneficiary has applied consistently the methodology that is explained and approved in the positive ex ante assessment;</p> <p><i>In the cases that a positive ex-ante assessment has NOT been issued (see the standard factual findings 60 on the next column),</i> The Auditor verified that no costs of Large Research Infrastructure have been charged as direct costs in any costs category;</p> <p><i>In the cases that a draft ex-ante assessment report has been issued with recommendation for further changes (see the standard factual findings 60 on the next column),</i></p> <ul style="list-style-type: none"> • The Auditor followed the same procedure as above (when a positive ex-ante assessment has NOT yet been issued) and paid particular attention (testing reinforced) to the cost items for which the draft ex-ante assessment either rejected the inclusion as direct costs for Large Research Infrastructures or issued recommendations. 	<p>59) Any difference between the methodology applied and the one positively assessed was extensively described and adjusted accordingly.</p>	
		<p>60) The direct costs declared were free from any indirect costs items related to the Large Research Infrastructure.</p>	
<p>D.5</p>	<p>Costs of internally invoiced goods and services</p> <p>The Auditor sampled cost items selected randomly (<i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest</i>).</p> <p>To confirm standard factual findings 61-65 listed in the next column, the Auditor:</p> <ul style="list-style-type: none"> ○ obtained a description of the Beneficiary's usual cost accounting practice to calculate costs of internally invoiced goods and services (unit costs); ○ reviewed whether the Beneficiary's usual cost accounting practice was applied for the Financial Statements subject of the present CFS; ○ ensured that the methodology to calculate unit costs is being used in a consistent manner, based on objective criteria, regardless of the source of funding; ○ verified that any ineligible items or any costs claimed under other budget categories, in particular indirect costs, have not been taken into account when calculating the costs of 	<p>61) The costs of internally invoiced goods and services included in the Financial Statement were calculated in accordance with the Beneficiary's usual cost accounting practice.</p>	
		<p>62) The cost accounting practices used to calculate the costs of internally invoiced goods and services were applied by the Beneficiary in a consistent manner based on objective criteria regardless of the source of funding.</p>	
		<p>63) The unit cost is calculated using the actual costs for the good or service recorded in the Beneficiary's accounts, excluding any ineligible cost or costs included in other</p>	

	<p>internally invoiced goods and services (see Article 6 GA);</p> <ul style="list-style-type: none"> o verified whether actual costs of internally invoiced goods and services were adjusted on the basis of budgeted or estimated elements and, if so, verified whether those elements used are actually relevant for the calculation, and correspond to objective and verifiable information. o verified that any costs of items which are not directly linked to the production of the invoiced goods or service (e.g. supporting services like cleaning, general accountancy, administrative support, etc. not directly used for production of the good or service) have not been taken into account when calculating the costs of internally invoiced goods and services. o verified that any costs of items used for calculating the costs internally invoiced goods and services are supported by audit evidence and registered in the accounts. 	budget categories.	
		64) The unit cost excludes any costs of items which are not directly linked to the production of the invoiced goods or service.	
		65) The costs items used for calculating the actual costs of internally invoiced goods and services were relevant, reasonable and correspond to objective and verifiable information.	
E	USE OF EXCHANGE RATES		
E.1	<p><u>a) For Beneficiaries with accounts established in a currency other than euros</u></p> <p>The Auditor sampled [] cost items selected randomly and verified that the exchange rates used for converting other currencies into euros were in accordance with the following rules established in the Agreement (full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest):</p> <p><i>COSTS RECORDED IN THE ACCOUNTS IN A CURRENCY OTHER THAN EURO SHALL BE CONVERTED INTO EURO AT THE AVERAGE OF THE DAILY EXCHANGE RATES PUBLISHED IN THE C SERIES OF OFFICIAL JOURNAL OF THE EUROPEAN UNION (https://www.ecb.int/stats/exchange/eurofxref/html/index.en.html), DETERMINED OVER THE CORRESPONDING REPORTING PERIOD.</i></p> <p><i>IF NO DAILY EURO EXCHANGE RATE IS PUBLISHED IN THE OFFICIAL JOURNAL OF THE EUROPEAN UNION FOR THE CURRENCY IN QUESTION, CONVERSION SHALL BE MADE AT THE AVERAGE OF THE MONTHLY ACCOUNTING RATES ESTABLISHED BY THE COMMISSION AND PUBLISHED ON ITS WEBSITE (http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm),</i></p>	66) The exchange rates used to convert other currencies into Euros were in accordance with the rules established of the Grant Agreement and there was no difference in the final figures.	

	DETERMINED OVER THE CORRESPONDING REPORTING PERIOD.		
	<p>b) For Beneficiaries with accounts established in euros</p> <p>The Auditor sampled [] cost items selected randomly and verified that the exchange rates used for converting other currencies into euros were in accordance with the following rules established in the Agreement (<i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest</i>):</p> <p><i>COSTS INCURRED IN ANOTHER CURRENCY SHALL BE CONVERTED INTO EURO BY APPLYING THE BENEFICIARY'S USUAL ACCOUNTING PRACTICES.</i></p>	67) The Beneficiary applied its usual accounting practices.	

[legal name of the audit firm]

[name and function of an authorised representative]

[dd Month yyyy]

<Signature of the Auditor>

ANNEX VII

MODEL TERMS OF REFERENCE FOR THE CERTIFICATE ON THE FINANCIAL STATEMENTS

1. OBJECTIVE

The main purpose of an audit is to provide verification of expenditure and assurance on the eligibility of the costs declared by a beneficiary under a grant agreement. Assurance is related to compliance with the terms and conditions of the grant agreement and its annexes, and should take into account sound financial management and the principles of economy, efficiency and effectiveness.

As specified in article I.4.1 of the Grant Agreement, a certificate on the financial statements and underlying accounts (hereinafter referred to as “**audit certificate**”) should be submitted in accordance with the present Annex for each beneficiary/co-beneficiary incurring eligible direct costs above **EUR 100.000** with each request for payment.

This audit certificate shall be produced by an external certified auditor. In case of national governmental organisations and authorities, local governments or other public bodies of the EU Member States the certificate can be produced by a competent and independent public officer or an audit authority approved in the process of verification of national management and control systems for the Solidarity Funds or for AMIF/ISF.

It shall certify that the costs declared in the interim or final financial statement by the beneficiary concerned for the categories of costs reimbursed in accordance with Article I.3(a)(i) are real, accurately recorded and eligible in accordance with the grant agreement. In addition, for the payment of the balance, it shall certify that all the receipts referred to in Article II.25.3.2 have been declared.

2. ESSENTIAL DOCUMENTS

In addition to the supporting documents needed to perform the audit, the following documents serve as a basis (the list is not exhaustive):

- grant agreement signed between the beneficiary and the Commission and its annexes;
- any amendments made to the grant agreement;
- the call for proposals under which the action was selected for funding (not applicable in case of grants awarded directly to an organisation without a call for proposals), including the guide for applicants;
- the present guidance note.

3. ELIGIBILITY OF EXPENDITURE

General

The auditor should perform financial checks to ensure that the costs claimed are in line with the terms and conditions of the grant agreement (and its amendments – if applicable) and assess whether:

- the financial contribution from the European Commission was used exclusively for the purposes described in the application for a grant;

- expenditure is acceptable and plausible taking into account the context and project activities (is expenditure included in the budget estimate of the project?);
- expenditure has been incurred by the beneficiary during the implementation period of the project as defined in the grant agreement (and its amendments – if applicable);
- expenditure is recorded in the accounts of the beneficiary and is identifiable, verifiable and substantiated by originals of supporting evidence;
- expenditure excludes non-eligible costs as defined in grant agreement (and its amendments – if applicable);
- adequate measures were taken to prevent multiple financing;
- the grant did not generate a profit for the beneficiary;
- the beneficiary's management of the grant complied with the principles of sound financial management, economy and efficiency.

Conformity of expenditure with the budget and analytical review

The auditor should carry out an analytical review of the expenditure and verify that:

- the list of expenditure presented in the financial statement corresponds to the budget estimate of the project (authenticity and authorisation of the initial budget) and that reported expenditure was foreseen in the budget;
- the total amount of expenditure does not exceed any maxima laid down in the grant agreement;
- any changes to the budget of the action comply with the terms and conditions for such amendments.

Accuracy, recording and classification

The auditor should verify that the expenditure for a transaction is properly classified under the headings of the financial statements, is accurately and properly recorded in the beneficiary's accounting system, is supported by appropriate evidence and documents and is properly valued (e.g. use of correct exchange rates).

Reality (occurrence / existence)

The auditor should:

- obtain sufficient appropriate audit evidence as to whether the expenditure has occurred (reality of the expenditure);
- verify the reality of the expenditure for a transaction or action by examining proof of work done, goods received or services rendered on a timely basis, at agreed quality and prices or costs.

4. TYPES OF EXPENDITURE AND INCOME

Staff

The auditor should review direct salary charges to determine whether salary rates are reasonable for the position concerned, are in accordance with relevant rules of the beneficiary's human resources policies (i.e. employment contracts and other conditions), are supported by appropriate payroll records/timesheets and in accordance with the terms and

conditions of the grant agreement. The review should also cover salary related components such as overtime, allowances and fringe benefits received by employees. Staff costs including the salary costs of personnel of national administrations are eligible to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the projects concerned were not undertaken.

Travel and subsistence

The auditor should review travel and subsistence costs to determine whether they are adequately supported and whether subsistence costs are in line with the beneficiary's usual practices (if they exist). The daily subsistence allowance cannot be higher than indicated in the "Applicable rates to the per diems in the framework of EC-funded external aid contracts - 18/03/2015" published on the following website: <https://ec.europa.eu/europeaid/node/96684>.

Equipment

The auditor should review purchase costs of equipment (new or second-hand) to determine whether they are written off in accordance with the tax and accounting rules applicable to the beneficiary and generally accepted for items of the same kind.

If applicable according to the rules of the guide for applicants or the call for proposals, such costs are eligible for co-financing on the basis of the full or partial cost of the purchase if the equipment will continue to be used for the same objectives pursued by the project, after the project has ended for the minimum duration of:

- three years or more for Information and Communication Technology (ICT) equipment;
- five years or more for other types of equipment such as operating equipment and means of transport.

The auditor should review whether costs for day-to-day administrative equipment (such as PC, printer, laptop, fax, copier, phone, cabling, etc.) are not included under the eligible direct costs, as they should be considered as indirect costs, if not duly justified.

Consumables

The auditor should review whether the costs of consumables and supplies are identifiable and exclusively used for the purpose of the action. They must be identifiable as such in the accounts of the beneficiary, unless included in the indirect costs.

Other direct costs

The auditor should review whether costs charged to this heading meet the general criteria for eligible costs. In case the costs relate to work subcontracted to another legal entity, they should comply with the rules concerning the award of contracts necessary for the implementation of the action, as specified in article II.9 of the grant agreement and the guide for applicants.

Indirect costs

The auditor should review allocation methods to determine that it complies with the terms and conditions of the grant agreement and that it does not exceed the maximum percentage of the total eligible direct costs, as specified in the grant agreement. Indirect costs, presented as a flat rate should not be subject to ex-post verification.

Income

The auditor should review whether income for the project (including grants and funding received from other donors, revenue generated by the beneficiary) has been added to the project funds in accordance with the terms and conditions of the grant agreement, criteria for accuracy, recording, completeness (including proper allocation of income attributable to various activities) and disclosure of income in the financial statements.

5. FINANCIAL FINDINGS

Findings relating to ineligible expenditure and to the non-reporting of income should be classified as financial findings as there is a direct financial impact resulting in a recovery or a potential recovery of funds by the Commission. The auditor should report all financial findings that have been identified during the audit no matter whether these findings have a material impact i.e. no matter whether the findings affect his/her opinion.

The following split enables a structured approach to potential recoveries and follow-up with the beneficiary:

- **Financial finding (clear-cut):** This refers to clear-cut financial findings. For example: the auditor has identified ineligible expenditure because this expenditure does not comply with the criteria of the terms and conditions of the grant agreement, is not project related or not properly documented.
- **Financial finding subject to the further consideration of the Commission:** This refers to financial findings concerning questioned expenditure (or income) where the auditor is not entirely sure that the financial item concerned involves an ineligible expenditure and further consideration by the Commission is required to determine whether recovery is appropriate.

Compliance with the terms and conditions of the grant agreement is a fundamental aspect of funded projects. It is important for the Commission services to know and understand the causes of the financial findings in order to be able to take appropriate measures where necessary and possible. Such measures may for example involve clarifications or changes in the terms and conditions of the grant agreement. Thus, the auditor should indicate for each financial finding whether it is related to one of the following compliance issues:

Budget lines	Reasons for ineligibility	Amounts (EUR)
[can be relevant for all or most budget headings – include within relevant budget]	Costs without supporting documents	
	Insufficient or inadequate supporting documentation	
	No evidence or insufficient evidence of payment	

line as applicable]	Not identifiable and verifiable in the beneficiary's accounting records	
	Incorrect amount included in financial report	
	Incurred outside agreed project implementation period	
	Not project related (i.e. staff not involved in project or not related to a project activity)	
	Not project specific cost (i.e. cost is real, paid but not reasonably identifiable as specific to the project)	
	Cost not envisaged in the grant agreement (i.e. activity, cost or staff member/role is directly related to project objectives but not specifically approved in the agreement or amendments/ side letters)	
	Value added tax which can be reclaimed	
	Incorrect exchange rate when translating into Euro for reporting purposes	
	Cost not value for money (i.e. cost is substantially in excess of budget or market rate with no reasonable explanation)	
	Other – [set out finding]	
Staff costs	Not actual salary and statutory employment costs	
	Cost of public servants not eligible per programme guidelines	
Travel and subsistence	No evidence that travel occurred (i.e. no copy of flight or rail tickets / boarding passes, signed attendance list, or hotel and local travel costs)	
	Accommodation and subsistence costs in excess of agreed maximums	
	Travel cost in excess of programme guidelines	
Equipment	Procurement procedure not followed	
	Depreciation charge not in accordance with guidelines	
Consumables and supplies	Procurement procedure not followed	
Other direct costs	Community funding not publicised	
	Procurement procedure not followed	
Indirect costs	Adjustment to overhead cost claim due to above findings	
Total		

Note 1: Financial findings related to ineligible expenditure mostly concern one-off errors (i.e. the error is clearly incidental) of non-compliance with the terms and conditions of the grant agreement. As regards income not declared / not reported this concerns one-off errors where the beneficiary has not declared project related income that should have been reported in accordance with the terms and conditions of the grant agreement.

Note 2: if a financial finding is caused by an intentional irregularity the finding should be categorised as 'ineligible expenditure – irregularities and/or suspected fraud'.

6. FORM AND LANGUAGE OF THE REPORT

The audit report should be prepared in English and follow the structure provided in the template forming an inherent part of Annex VII.

MODEL FOR A CERTIFICATE ON THE FINANCIAL STATEMENTS AND UNDERLYING ACCOUNTS (“AUDIT CERTIFICATE”)

Year/Grant agreement No.	
Full name of the grant beneficiary concerned	

[legal name of the audit company], established in *[full address/city/country]* represented for signature of this audit certificate by *[name and function of an authorised representative]*, hereby certify that:

- We have conducted an audit relating to the costs declared in the Financial Statements of the Final Report of *[name of beneficiary]*, hereinafter referred to as beneficiary, to which this audit certificate is attached;
- We have undertaken this audit in accordance with the following International Standards / Codes of Ethics:
- This audit was performed following the below-mentioned procedure (e.g. date, number of days, persons involved, number of documents sampled, etc.):
- This audit took into account the following sources of information:
- The total expenditure which is the subject of this expenditure verification amounts to €<xxxxxx>. The Expenditure Coverage Ratio is <xx%>. This ratio represents the total amount of expenditure verified by us, expressed as a percentage of the total expenditure which is the subject of this expenditure verification. The latter amount is equal to the total amount of expenditure reported in the financial statements.
- In the course of our audit, we have made the following financial findings *[Describe factual findings and specify errors and exceptions. If there are no factual findings, this should be explicitly stated.]*:
- We confirm that our audit was carried out in accordance with the above-mentioned auditing standards respecting ethical rules and on the basis of the relevant provisions of the above referred grant agreement and its annexes. The above mentioned financial statements were examined and all tests of the supporting documentation and

accounting records deemed necessary were carried out in order to obtain reasonable assurance that, in our opinion, based on our audit:

<input type="checkbox"/>	All the costs are eligible and directly connected with the subject of the agreement as provided for in the estimated budget annexed to it; <i>Observations:</i>
<input type="checkbox"/>	They are generated during the period of eligibility for European Union funding, specified in the grant agreement; <i>Observations:</i>
<input type="checkbox"/>	They are reasonable, justified and comply with the principles of sound financial management, in particular, in terms of value for money and cost-effectiveness; <i>Observations:</i>
<input type="checkbox"/>	They are actually incurred by the beneficiary (and project partners in case of multi-beneficiary agreement) and recorded in its accounts in accordance with generally accepted accounting principles; <i>Observations:</i>
<input type="checkbox"/>	They are declared in accordance with the requirements of the applicable tax and social legislation; <i>Observations:</i>
<input type="checkbox"/>	They are identifiable and verifiable and are backed up by original supporting documents; <i>Observations:</i>
<input type="checkbox"/>	They are declared in accordance with the rules governing the eligibility of VAT; <i>Observations:</i>
<input type="checkbox"/>	Travel and subsistence costs are in line with the beneficiary's usual practices on travel costs or are based on actual costs incurred; in either case subsistence costs do not exceed the scales approved annually by the European Union; <i>Observations:</i>
<input type="checkbox"/>	The purchase of equipment and/or services is performed in accordance with the tendering, tax and accounting rules applicable to the beneficiary. The rules related to depreciation, applicable for equipment purchased using the European Union funding, are observed; <i>Observations:</i>
<input type="checkbox"/>	Euro exchange rates, as specified in the grant agreement, were applied; <i>Observations:</i>
<input type="checkbox"/>	The grant provided to the beneficiary did not generate profit; <i>Observations:</i>
	Any other observations/comments:.....

Signature of the auditor

date



ANNEX VII

MODEL TERMS OF REFERENCE FOR THE CERTIFICATE ON THE FINANCIAL STATEMENTS

1. OBJECTIVE

The main purpose of an audit is to provide verification of expenditure and assurance on the eligibility of the costs declared by a beneficiary under a grant agreement. Assurance is related to compliance with the terms and conditions of the grant agreement and its annexes, and should take into account sound financial management and the principles of economy, efficiency and effectiveness.

As specified in article I.4.1 of the Grant Agreement, a certificate on the financial statements and underlying accounts (hereinafter referred to as “**audit certificate**”) should be submitted in accordance with the present Annex for each beneficiary/co-beneficiary incurring eligible direct costs above **EUR 100.000** with each request for payment.

This audit certificate shall be produced by an external certified auditor. In case of national governmental organisations and authorities, local governments or other public bodies of the EU Member States the certificate can be produced by a competent and independent public officer or an audit authority approved in the process of verification of national management and control systems for the Solidarity Funds or for AMIF/ISF.

It shall certify that the costs declared in the interim or final financial statement by the beneficiary concerned for the categories of costs reimbursed in accordance with Article I.3(a)(i) are real, accurately recorded and eligible in accordance with the grant agreement. In addition, for the payment of the balance, it shall certify that all the receipts referred to in Article II.25.3.2 have been declared.

2. ESSENTIAL DOCUMENTS

In addition to the supporting documents needed to perform the audit, the following documents serve as a basis (the list is not exhaustive):

- grant agreement signed between the beneficiary and the Commission and its annexes;
- any amendments made to the grant agreement;
- the call for proposals under which the action was selected for funding (not applicable in case of grants awarded directly to an organisation without a call for proposals), including the guide for applicants;
- the present guidance note.

3. ELIGIBILITY OF EXPENDITURE

General

The auditor should perform financial checks to ensure that the costs claimed are in line with the terms and conditions of the grant agreement (and its amendments – if applicable) and assess whether:

- the financial contribution from the European Commission was used exclusively for the purposes described in the application for a grant;

- expenditure is acceptable and plausible taking into account the context and project activities (is expenditure included in the budget estimate of the project?);
- expenditure has been incurred by the beneficiary during the implementation period of the project as defined in the grant agreement (and its amendments – if applicable);
- expenditure is recorded in the accounts of the beneficiary and is identifiable, verifiable and substantiated by originals of supporting evidence;
- expenditure excludes non-eligible costs as defined in grant agreement (and its amendments – if applicable);
- adequate measures were taken to prevent multiple financing;
- the grant did not generate a profit for the beneficiary;
- the beneficiary's management of the grant complied with the principles of sound financial management, economy and efficiency.

Conformity of expenditure with the budget and analytical review

The auditor should carry out an analytical review of the expenditure and verify that:

- the list of expenditure presented in the financial statement corresponds to the budget estimate of the project (authenticity and authorisation of the initial budget) and that reported expenditure was foreseen in the budget;
- the total amount of expenditure does not exceed any maxima laid down in the grant agreement;
- any changes to the budget of the action comply with the terms and conditions for such amendments.

Accuracy, recording and classification

The auditor should verify that the expenditure for a transaction is properly classified under the headings of the financial statements, is accurately and properly recorded in the beneficiary's accounting system, is supported by appropriate evidence and documents and is properly valued (e.g. use of correct exchange rates).

Reality (occurrence / existence)

The auditor should:

- obtain sufficient appropriate audit evidence as to whether the expenditure has occurred (reality of the expenditure);
- verify the reality of the expenditure for a transaction or action by examining proof of work done, goods received or services rendered on a timely basis, at agreed quality and prices or costs.

4. TYPES OF EXPENDITURE AND INCOME

Staff

The auditor should review direct salary charges to determine whether salary rates are reasonable for the position concerned, are in accordance with relevant rules of the beneficiary's human resources policies (i.e. employment contracts and other conditions), are supported by appropriate payroll records/timesheets and in accordance with the terms and conditions of the grant agreement. The review should also cover salary related components

such as overtime, allowances and fringe benefits received by employees. Staff costs including the salary costs of personnel of national administrations are eligible to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the projects concerned were not undertaken.

Travel and subsistence

The auditor should review travel and subsistence costs to determine whether they are adequately supported and whether subsistence costs are in line with the beneficiary's usual practices (if they exist). The daily subsistence allowance cannot be higher than indicated in the "Applicable rates to the per diems in the framework of EC-funded external aid contracts - 18/03/2015" published on the following website: <https://ec.europa.eu/europeaid/node/96684>.

Equipment

The auditor should review purchase costs of equipment (new or second-hand) to determine whether they are written off in accordance with the tax and accounting rules applicable to the beneficiary and generally accepted for items of the same kind.

If applicable according to the rules of the guide for applicants or the call for proposals, such costs are eligible for co-financing on the basis of the full or partial cost of the purchase if the equipment will continue to be used for the same objectives pursued by the project, after the project has ended for the minimum duration of:

- three years or more for Information and Communication Technology (ICT) equipment;
- five years or more for other types of equipment such as operating equipment and means of transport.

The auditor should review whether costs for day-to-day administrative equipment (such as PC, printer, laptop, fax, copier, phone, cabling, etc.) are not included under the eligible direct costs, as they should be considered as indirect costs, if not duly justified.

Consumables

The auditor should review whether the costs of consumables and supplies are identifiable and exclusively used for the purpose of the action. They must be identifiable as such in the accounts of the beneficiary, unless included in the indirect costs.

Other direct costs

The auditor should review whether costs charged to this heading meet the general criteria for eligible costs. In case the costs relate to work subcontracted to another legal entity, they should comply with the rules concerning the award of contracts necessary for the implementation of the action, as specified in article II.9 of the grant agreement and the guide for applicants.

Indirect costs

The auditor should review allocation methods to determine that it complies with the terms and conditions of the grant agreement and that it does not exceed the maximum percentage of the

total eligible direct costs, as specified in the grant agreement. Indirect costs, presented as a flat rate should not be subject to ex-post verification.

Income

The auditor should review whether income for the project (including grants and funding received from other donors, revenue generated by the beneficiary) has been added to the project funds in accordance with the terms and conditions of the grant agreement, criteria for accuracy, recording, completeness (including proper allocation of income attributable to various activities) and disclosure of income in the financial statements.

5. FINANCIAL FINDINGS

Findings relating to ineligible expenditure and to the non-reporting of income should be classified as financial findings as there is a direct financial impact resulting in a recovery or a potential recovery of funds by the Commission. The auditor should report all financial findings that have been identified during the audit no matter whether these findings have a material impact i.e. no matter whether the findings affect his/her opinion.

The following split enables a structured approach to potential recoveries and follow-up with the beneficiary:

- **Financial finding (clear-cut):** This refers to clear-cut financial findings. For example: the auditor has identified ineligible expenditure because this expenditure does not comply with the criteria of the terms and conditions of the grant agreement, is not project related or not properly documented.
- **Financial finding subject to the further consideration of the Commission:** This refers to financial findings concerning questioned expenditure (or income) where the auditor is not entirely sure that the financial item concerned involves an ineligible expenditure and further consideration by the Commission is required to determine whether recovery is appropriate.

Compliance with the terms and conditions of the grant agreement is a fundamental aspect of funded projects. It is important for the Commission services to know and understand the causes of the financial findings in order to be able to take appropriate measures where necessary and possible. Such measures may for example involve clarifications or changes in the terms and conditions of the grant agreement. Thus, the auditor should indicate for each financial finding whether it is related to one of the following compliance issues:

Budget lines	Reasons for ineligibility	Amounts (EUR)
[can be relevant for all or most budget headings – include within relevant budget line as applicable]	Costs without supporting documents	
	Insufficient or inadequate supporting documentation	
	No evidence or insufficient evidence of payment	
	Not identifiable and verifiable in the beneficiary's accounting records	
	Incorrect amount included in financial report	
	Incurred outside agreed project implementation period	
	Not project related (i.e. staff not involved in project or not related to a project activity)	

	Not project specific cost (i.e. cost is real, paid but not reasonably identifiable as specific to the project)	
	Cost not envisaged in the grant agreement (i.e. activity, cost or staff member/role is directly related to project objectives but not specifically approved in the agreement or amendments/ side letters)	
	Value added tax which can be reclaimed	
	Incorrect exchange rate when translating into Euro for reporting purposes	
	Cost not value for money (i.e. cost is substantially in excess of budget or market rate with no reasonable explanation)	
	Other – [set out finding]	
Staff costs	Not actual salary and statutory employment costs	
	Cost of public servants not eligible per programme guidelines	
Travel and subsistence	No evidence that travel occurred (i.e. no copy of flight or rail tickets / boarding passes, signed attendance list, or hotel and local travel costs)	
	Accommodation and subsistence costs in excess of agreed maximums	
	Travel cost in excess of programme guidelines	
Equipment	Procurement procedure not followed	
	Depreciation charge not in accordance with guidelines	
Consumables and supplies	Procurement procedure not followed	
Other direct costs	Community funding not publicised	
	Procurement procedure not followed	
Indirect costs	Adjustment to overhead cost claim due to above findings	
Total		

Note 1: Financial findings related to ineligible expenditure mostly concern one-off errors (i.e. the error is clearly incidental) of non-compliance with the terms and conditions of the grant agreement. As regards income not declared / not reported this concerns one-off errors where the beneficiary has not declared project related income that should have been reported in accordance with the terms and conditions of the grant agreement.

Note 2: if a financial finding is caused by an intentional irregularity the finding should be categorised as 'ineligible expenditure – irregularities and/or suspected fraud'.

6. FORM AND LANGUAGE OF THE REPORT

The audit report should be prepared in English and follow the structure provided in the template forming an inherent part of Annex VII.

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MODEL FOR A CERTIFICATE ON THE FINANCIAL STATEMENTS AND UNDERLYING ACCOUNTS ("AUDIT CERTIFICATE")

Year/Grant agreement No.	
Full name of the grant beneficiary concerned	

[legal name of the audit company], established in *[full address/city/country]* represented for signature of this audit certificate by *[name and function of an authorised representative]*, hereby certify that:

- We have conducted an audit relating to the costs declared in the Financial Statements of the Final Report of *[name of beneficiary]*, hereinafter referred to as beneficiary, to which this audit certificate is attached;
- We have undertaken this audit in accordance with the following International Standards / Codes of Ethics:

.....

.....
- This audit was performed following the below-mentioned procedure (e.g. date, number of days, persons involved, number of documents sampled, etc.):

.....

.....
- This audit took into account the following sources of information:

.....

.....
- The total expenditure which is the subject of this expenditure verification amounts to €<xxxxxxx>. The Expenditure Coverage Ratio is <xx%>. This ratio represents the total amount of expenditure verified by us, expressed as a percentage of the total expenditure which is the subject of this expenditure verification. The latter amount is equal to the total amount of expenditure reported in the financial statements.
- In the course of our audit, we have made the following financial findings *[Describe factual findings and specify errors and exceptions. If there are no factual findings, this should be explicitly stated.]*:

.....

.....
- We confirm that our audit was carried out in accordance with the above-mentioned auditing standards respecting ethical rules and on the basis of the relevant provisions of the above referred grant agreement and its annexes. The above mentioned financial statements were examined and all tests of the supporting documentation and accounting records deemed necessary were carried out in order to obtain reasonable assurance that, in our opinion, based on our audit:

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<input type="checkbox"/>	All the costs are eligible and directly connected with the subject of the agreement as provided for in the estimated budget annexed to it; <i>Observations:</i>
<input type="checkbox"/>	They are generated during the period of eligibility for European Union funding, specified in the grant agreement; <i>Observations:</i>
<input type="checkbox"/>	They are reasonable, justified and comply with the principles of sound financial management, in particular, in terms of value for money and cost-effectiveness; <i>Observations:</i>
<input type="checkbox"/>	They are actually incurred by the beneficiary (and project partners in case of multi-beneficiary agreement) and recorded in its accounts in accordance with generally accepted accounting principles; <i>Observations:</i>
<input type="checkbox"/>	They are declared in accordance with the requirements of the applicable tax and social legislation; <i>Observations:</i>
<input type="checkbox"/>	They are identifiable and verifiable and are backed up by original supporting documents; <i>Observations:</i>
<input type="checkbox"/>	They are declared in accordance with the rules governing the eligibility of VAT; <i>Observations:</i>
<input type="checkbox"/>	Travel and subsistence costs are in line with the beneficiary's usual practices on travel costs or are based on actual costs incurred; in either case subsistence costs do not exceed the scales approved annually by the European Union; <i>Observations:</i>
<input type="checkbox"/>	The purchase of equipment and/or services is performed in accordance with the tendering, tax and accounting rules applicable to the beneficiary. The rules related to depreciation, applicable for equipment purchased using the European Union funding, are observed; <i>Observations:</i>
<input type="checkbox"/>	Euro exchange rates, as specified in the grant agreement, were applied; <i>Observations:</i>
<input type="checkbox"/>	The grant provided to the beneficiary did not generate profit; <i>Observations:</i>
	Any other observations/comments:.....

Signature of the auditor