



**EUROPEAN COMMISSION**  
Eurostat  
Social statistics  
**Labour market and lifelong learning**



## **GRANT AGREEMENT**

**NUMBER — 876681 — 2019-CZ-LFS**

This **Agreement** ('the Agreement') is **between** the following parties:

**on the one part,**

the **European Union** ('the EU'), represented by the European Commission ('the Commission'), represented for the purposes of signature of this Agreement by Jean-Louis MERCY, Acting Director, Eurostat, Social statistics,

**and**

**on the other part,**

'the beneficiary':

**CESKY STATISTICKY URAD (CSU)**, established in NA PADESATEM 81, PRAHA 10 10082, Czechia, represented for the purposes of signing the Agreement by Director, Demography and Social Statistics, Martin ZELENY

The parties referred to above have agreed to enter into the Agreement under the terms and conditions below.

By signing the Agreement, the beneficiary accepts the grant and agrees to implement the action under its own responsibility and in accordance with the Agreement, with all the obligations and conditions it sets out.

The Agreement is composed of:

**Terms and Conditions**

- Annex 1 Description of the action
- Annex 2 Estimated budget for the action
  - Annex 2a Additional information on the estimated budget
- Annex 3 Accession Forms: not applicable
- Annex 4 Model for the financial statements
- Annex 5 Model for the certificate on the financial statements
- Annex 6 Model for the certificate on the methodology (CoMUC): not applicable
- Annex 7 Statement on the use of the previous pre-financing payment: not applicable

# TERMS AND CONDITIONS

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## **CHAPTER 1 GENERAL**

### **ARTICLE 1 — SUBJECT OF THE AGREEMENT**

This Agreement sets out the rights and obligations and the terms and conditions applicable to the grant awarded to the beneficiary for implementing the action set out in Chapter 2.

## **CHAPTER 2 ACTION**

### **ARTICLE 2 — ACTION TO BE IMPLEMENTED**

The grant is awarded for the action entitled ‘**LFS 2020 ad hoc module on accidents at work and other work-related health problems — 2019-CZ-LFS**’ (‘**action**’), as described in Annex 1.

### **ARTICLE 3 — DURATION AND STARTING DATE OF THE ACTION**

The duration of the action will be **20 months** as of 01/10/2019 (‘**starting date of the action**’).

### **ARTICLE 4 — ESTIMATED BUDGET AND BUDGET TRANSFERS**

#### **4.1 Estimated budget**

The ‘**estimated budget**’ for the action is set out in Annex 2.

It contains the estimated eligible costs and the forms of costs, broken down by budget category (see Articles 5, 6).

#### **4.2 Budget transfers**

The estimated budget breakdown indicated in Annex 2 may be adjusted — without an amendment (see Article 39) — by transfers of amounts between budget categories and/or forms of costs set out in Annex 2, if the action is implemented as described in Annex 1.

However, the beneficiary may not add costs relating to subcontracts not provided for in Annex 1, unless such additional subcontracts are approved by an amendment or in accordance with Article 10.

## **CHAPTER 3 GRANT**

### **ARTICLE 5 — GRANT AMOUNT, FORM OF GRANT, REIMBURSEMENT RATE AND FORMS OF COSTS**

#### **5.1 Maximum grant amount**

The ‘**maximum grant amount**’ is **EUR 86,128.99** (eighty six thousand one hundred and twenty eight EURO and ninety nine eurocents).

#### **5.2 Form of grant, reimbursement rate and forms of costs**



The grant reimburses **70% of the action's eligible costs** (**reimbursement of eligible costs grant**; see Article 6 and Annex 2).

The estimated eligible costs of the action are EUR **123,041.42** (one hundred and twenty three thousand forty one EURO and forty two eurocents).

Eligible costs (see Article 6) must be declared under the following forms (**cost forms**):

(a) for **direct personnel costs**:

- for personnel not paid on the basis of time spent, but on deliverables (e.g. number of conducted interviews, number of translated pages): as actually incurred costs (**actual costs**);
- for all other personnel: on the basis of the amounts per unit set out in Annex 2a (**unit costs**);

(b) for **direct travel and subsistence costs**: as actually incurred costs (**actual costs**);

(c) for **direct costs of subcontracting**: as actually incurred costs (**actual costs**);

(d) for direct costs of **providing financial support to third parties**: not applicable;

(e) for **other direct costs** as actually incurred costs (**actual costs**);

(f) for **indirect costs**: on the basis of a flat-rate applied as set out in Article 6.2.Point F (**flat-rate costs**);

### 5.3 Final grant amount — Calculation

The **final grant amount** depends on the actual extent to which the action is implemented in accordance with the Agreement's terms and conditions.

This amount is calculated by the Commission — when the payment of the balance is made — in the following steps:

Step 1 – Application of the reimbursement rate to the eligible costs

Step 2 – Limit to the maximum grant amount

Step 3 – Reduction due to the no-profit rule

Step 4 – Reduction due to substantial errors, irregularities or fraud or serious breach of obligations

#### 5.3.1 Step 1 — Application of the reimbursement rate to the eligible costs

The reimbursement rate (see Article 5.2) is applied to the eligible costs (actual costs, unit costs, flat-rate costs; see Article 6) declared by the beneficiary (see Article 15) and approved by the Commission (see Article 16).

#### 5.3.2 Step 2 — Limit to the maximum grant amount

If the amount obtained following Step 1 is higher than the maximum grant amount set out in Article 5.1, it will be limited to the latter.

### 5.3.3 Step 3 — Reduction due to the no-profit rule

The grant must not produce a profit.

‘**Profit**’ means the surplus of the amount obtained following Steps 1 and 2 plus the action’s total receipts, over the action’s total eligible costs.

The ‘**action’s total eligible costs**’ are the consolidated total eligible costs approved by the Commission.

The ‘**action’s total receipts**’ are the consolidated total receipts generated during its duration (see Article 3).

The following are considered **receipts**:

- (a) income generated by the action;
- (b) financial contributions given by third parties to the beneficiary, specifically to be used for costs that are eligible under the action.

The following are however **not** considered receipts:

- (a) financial contributions by third parties, if they may be used to cover costs other than the eligible costs (see Article 6);
- (b) financial contributions by third parties with no obligation to repay any amount unused at the end of the period set out in Article 3.

If there is a profit, it will be deducted in proportion to the final rate of reimbursement of the eligible actual costs approved by the Commission (as compared to the amount calculated following Steps 1 and 2).

### 5.3.4 Step 4 — Reduction due to substantial errors, irregularities or fraud or serious breach of obligations

If the grant is reduced (see Article 27), the Commission will calculate the reduced grant amount by deducting the amount of the reduction (calculated in proportion to the seriousness of the errors, irregularities or fraud or breach of obligations, in accordance with Article 27.2) from the maximum grant amount set out in Article 5.1.

The final grant amount will be the lower of the following two:

- the amount obtained following Steps 1 to 3 or
- the reduced grant amount following Step 4.

## 5.4 Revised final grant amount — Calculation

If — after the payment of the balance (in particular, after checks, reviews, audits or investigations;

see Article 17) — the Commission rejects costs (see Article 26) or reduces the grant (see Article 27), it will calculate the ‘**revised final grant amount**’.

This amount is calculated by the Commission on the basis of the findings, as follows:

- in case of **rejection of costs**: by applying the reimbursement rate to the *revised* eligible costs approved by the Commission;
- in case of **reduction of the grant**: by deducting the amount of the reduction (calculated in proportion to the seriousness of the errors, irregularities or fraud or breach of obligations, in accordance with Article 27.2) from the maximum grant amount for the beneficiary (see Article 5.1 and Annex 2).

In case of **rejection of costs and reduction of the grant**, the revised final grant amount will be the lower of the two amounts above.

## ARTICLE 6 — ELIGIBLE AND INELIGIBLE COSTS

### 6.1 General conditions for costs to be eligible

‘**Eligible costs**’ are costs that meet the following criteria:

(a) for **actual costs**:

- (i) they must be actually incurred by the beneficiary;
- (ii) they must be incurred in the period set out in Article 3, with the exception of costs relating to the submission of the final report (see Article 15);
- (iii) they must be indicated in the estimated budget set out in Annex 2;
- (iv) they must be incurred in connection with the action as described in Annex 1 and necessary for its implementation;
- (v) they must be identifiable and verifiable, in particular recorded in the beneficiary’s accounts in accordance with the accounting standards applicable in the country where the beneficiary is established and with the beneficiary’s usual cost accounting practices;
- (vi) they must comply with the applicable national law on taxes, labour and social security, and
- (vii) they must be reasonable, justified and must comply with the principle of sound financial management, in particular regarding economy and efficiency;

(b) for **unit costs**:

- (i) they must be calculated as follows:
  - {amounts per unit set out in Annex 2a
  - multiplied by
  - the number of actual units};
- (ii) the number of actual units must comply with the following conditions:

- the units must be actually used or produced in the period set out in Article 3;
- the units must be necessary for implementing the action or produced by it, and
- the number of units must be identifiable and verifiable, in particular supported by records and documentation (see Article 13);

(c) for **flat-rate costs**:

- (i) they must be calculated by applying the flat-rate set out in Annex 2, and
- (ii) the costs (actual costs or unit costs to which the flat-rate is applied must comply with the conditions for eligibility set out in this Article;

(d) for **lump sum costs**: not applicable.

## 6.2 Specific conditions for costs to be eligible

Costs are eligible if they comply with the general conditions (see above) and the specific conditions set out below, for each of the following budget categories:

- A. direct personnel costs;
- B. direct travel and subsistence costs;
- C. direct costs of subcontracting;
- D. not applicable;
- E. other direct costs.
- F. indirect costs.

‘Direct costs’ are costs that are directly linked to the action implementation and can therefore be attributed to it directly. They must not include any indirect costs (see Point F below).

‘Indirect costs’ are costs that are not directly linked to the action implementation and therefore cannot be attributed directly to it.

### A. Direct personnel costs

#### Types of eligible personnel costs

A.1 Personnel costs are eligible if they are related to personnel working for the beneficiary under an employment contract (or equivalent appointing act) and assigned to the action (**‘costs for employees (or equivalent)’**).

If paid on the basis of time spent, their amount is eligible if it corresponds to the amount per unit set out in Annex 2a multiplied by the number of actual days worked on the action.

If paid on the basis of deliverables, their amount is eligible if it is limited to the amount per deliverable (including social security contributions, taxes or other costs included in the remuneration, if they arise from national law or the contract).

A.2 The **costs for natural persons working under a direct contract** with the beneficiary other than

an employment contract or **seconded by a third party against payment** are eligible personnel costs, if:

- (a) the person works under conditions similar to those of an employee (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed);
- (b) the result of the work carried out belongs to the beneficiary (unless agreed otherwise), and
- (c) the costs are not significantly different from those for personnel performing similar tasks under an employment contract with the beneficiary.

If paid on the basis of time spent, their amount is eligible if it corresponds to the amount per unit set out in Annex 2a multiplied by the number of actual days worked on the action.

If paid on the basis of deliverables, their amount is eligible if it is limited to the amount per deliverable (including social security contributions, taxes or other costs included in the remuneration, if they arise from national law or the contract).

### **Calculation**

Personnel costs must be calculated by the beneficiary as follows:

- (a) for personnel costs declared as **unit costs** (budget categories A.1 and A.2, paid on basis of time spent):

{daily rate

multiplied by

number of actual days worked on the action (rounded up or down to the nearest half-day)},

The number of actual days declared for a person must be identifiable and verifiable (see Article 13).

The ‘**daily rate**’ is the rate of the pay grade set out in Annex 2a (or — for personnel without an applicable pay grade — the rate of the grade with the closest basic salary);

- (b) for personnel costs declared as **actual costs** (budget category A.1 and A.2, paid on basis of deliverables):

{amount per deliverable

multiplied by

number of deliverables produced for the action}.

### **B. Direct travel and subsistence costs**

**Travel and subsistence costs** (including related duties, taxes and charges, such as non-deductible value added tax (VAT) paid by the beneficiary if it is not a public body acting as public authority) are eligible if they are in line with the beneficiary’s usual practices on travel.

### **C. Direct costs of subcontracting** (including related duties, taxes and charges, such as non-deductible

value added tax (VAT) paid by the beneficiary, if it is not a public body acting as public authority) are eligible if the conditions in Article 10.1.1 are met.

#### D. Direct costs of providing financial support to third parties

Not applicable

#### E. Other direct costs

E.1 The **depreciation costs of equipment, infrastructure or other assets** (new or second-hand) as recorded in the beneficiary's accounts are eligible, if they were purchased in accordance with Article 9.1.1 and written off in accordance with international accounting standards and the beneficiary's usual accounting practices.

The **costs of renting or leasing** equipment, infrastructure or other assets (including related duties, taxes and charges, such as non-deductible value added tax (VAT) paid by the beneficiary if it is not a public body acting as public authority) are also eligible, if they do not exceed the depreciation costs of similar equipment, infrastructure or assets and do not include any financing fees.

The only portion of the costs that will be taken into account is that which corresponds to the duration of the action and rate of actual use for the purposes of the action.

E.2 **Costs of other goods and services** (including related duties, taxes and charges, such as non-deductible value added tax (VAT) paid by the beneficiary if it is not a public body acting as public authority) are eligible, if they are purchased specifically for the action and in accordance with Article 9.1.1.

Such goods and services include, for instance, consumables and supplies, dissemination, protection of results, certificates on the financial statements (if they are required by the Agreement), translations and publications.

#### F. Indirect costs

**Indirect costs** are eligible if they are declared on the basis of the flat-rate of **30%** of the eligible direct personnel costs (see Article 5.2 and Point A above) if the beneficiary falls under Article 5 of Regulation No 223/2009<sup>1</sup> and **7%** of the eligible direct costs (see Article 5.2 and Points A to E above) if it doesn't.

If the beneficiary receives an EU operating grant<sup>2</sup>, it cannot declare indirect costs for the period

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<sup>1</sup> Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities (OJ L 87, 31.3.2009, p. 164).

<sup>2</sup> For the definition, see Article 121(1)(b) of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 218, 26.10.2012, p.1) ('**Financial Regulation No 966/2012**): '**operating grant**' means direct financial contribution, by way of donation, from the budget in order to finance the functioning of a body which pursues an aim of general EU interest or has an objective forming part of and supporting an EU policy.

covered by the operating grant, unless it can demonstrate that the operating grant does not cover any costs of the action.

### **6.3 Conditions for costs of linked third parties to be eligible**

Not applicable

### **6.4 Ineligible costs**

‘Ineligible costs’ are:

- (a) costs that do not comply with the conditions set out above (Article 6.1 to 6.3), in particular:
  - (i) costs related to return on capital;
  - (ii) debt and debt service charges;
  - (iii) provisions for future losses or debts;
  - (iv) interest owed;
  - (v) doubtful debts;
  - (vi) currency exchange losses;
  - (vii) bank costs charged by the beneficiary’s bank for transfers from the Commission;
  - (viii) excessive or reckless expenditure;
  - (ix) deductible VAT;
  - (x) costs incurred during suspension of the implementation of the action (see Article 33);
  - (xi) in-kind contributions provided by third parties;
- (b) costs declared under another EU grant (including grants awarded by a Member State and financed by the EU budget and grants awarded by bodies other than the Commission for the purpose of implementing the EU budget); in particular, indirect costs if the beneficiary is already receiving an EU operating grant in the same period, unless it can demonstrate that the operating grant does not cover any costs of the action;
- (c) costs for staff of a national (or regional/local) administration, for activities that are part of the administration’s normal activities (i.e. not undertaken only because of the grant);
- (d) costs (especially travel and subsistence costs) for staff or representatives of EU institutions, bodies or agencies;

### **6.5 Consequences of declaration of ineligible costs**

Declared costs that are ineligible will be rejected (see Article 26).

This may also lead to any of the other measures described in Chapter 6.

## **CHAPTER 4 RIGHTS AND OBLIGATIONS OF THE PARTIES**

### **SECTION 1 RIGHTS AND OBLIGATIONS RELATED TO IMPLEMENTING THE ACTION**

#### **ARTICLE 7 — GENERAL OBLIGATION TO PROPERLY IMPLEMENT THE ACTION**

##### **7.1 General obligation to properly implement the action**

The beneficiary must implement the action as described in Annex 1 and in compliance with the provisions of the Agreement and all legal obligations under applicable EU, international and national law.

##### **7.2 Consequences of non-compliance**

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 27).

Such breaches may also lead to any of the other measures described in Chapter 6.

#### **ARTICLE 8 — RESOURCES TO IMPLEMENT THE ACTION — THIRD PARTY INVOLVED IN THE ACTION**

The beneficiary must have the appropriate resources to implement the action.

If it is necessary to implement the action, the beneficiary may:

- purchase goods, works and services (see Article 9);
- call upon subcontractors to implement action tasks described in Annex 1 (see Article 10).

In these cases, the beneficiary retains sole responsibility towards the Commission for implementing the action.

#### **ARTICLE 8a — IMPLEMENTATION OF ACTION TASKS BY A BENEFICIARY NOT RECEIVING FUNDING**

Not applicable

#### **ARTICLE 9 — PURCHASE OF GOODS, WORKS OR SERVICES**

##### **9.1 Rules for purchasing goods, works or services**

9.1.1 If necessary to implement the action, the beneficiary may purchase goods, works or services.

The beneficiary must make such purchases ensuring the best value for money or, if appropriate, the lowest price. In doing so, it must avoid any conflict of interests (see Article 20).

The beneficiary must ensure that the Commission, the European Court of Auditors (ECA) and the



European Anti-Fraud Office (OLAF) can exercise their rights under Articles 17 and 18 also towards their contractors.

9.1.2 If the beneficiary is a ‘contracting authority’ within the meaning of Directive 2004/18/EC<sup>3</sup> (or 2014/24/EU<sup>4</sup>) or ‘contracting entity’ within the meaning of Directive 2004/17/EC<sup>5</sup> (or 2014/25/EU<sup>6</sup>), it must comply with the applicable national law on public procurement.

## 9.2 Consequences of non-compliance

If the beneficiary breaches any of its obligations under Article 9.1.1, the costs related to the contract concerned will be ineligible (see Article 6) and will be rejected (see Article 26).

If the beneficiary breaches any of its obligations under Article 9.1.2, the grant may be reduced (see Article 27).

Such breaches may also lead to any of the other measures described in Chapter 6.

## ARTICLE 10 — IMPLEMENTATION OF ACTION TASKS BY SUBCONTRACTORS

### 10.1 Rules for subcontracting action tasks

10.1.1 If necessary to implement the action, the beneficiary may award subcontracts covering the implementation of certain action tasks described in Annex 1.

The beneficiary must award the subcontracts ensuring the best value for money or, if appropriate, the lowest price. In doing so, it must avoid any conflict of interests (see Article 20).

The tasks to be implemented and the estimated cost for each subcontract must be set out in Annex 1 and the total estimated costs of subcontracting must be set out in Annex 2. The Commission may however approve subcontracts not set out in Annex 1 and 2 without amendment (see Article 39), if:

- they are specifically justified in the final technical report and
- they do not entail changes to the Agreement which would call into question the decision awarding the grant or breach the principle of equal treatment of applicants.

The beneficiary must ensure that the Commission, the European Court of Auditors (ECA) and the European Anti-Fraud Office (OLAF) can exercise their rights under Articles 17 and 18 also towards their subcontractors.

10.1.2 The beneficiary must ensure that its obligations under Articles 20, 21, 22 and 30 also apply to the subcontractors.

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<sup>3</sup> Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public work contracts, public supply contracts and public service contracts (OJ L 134, 30.04.2004, p. 114).

<sup>4</sup> Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65).

<sup>5</sup> Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors (OJ L 134, 30.04.2004, p. 1).

<sup>6</sup> Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC (OJ L 94, 28.3.2014, p. 243).

If the beneficiary is a ‘contracting authority’ within the meaning of Directive 2004/18/EC (or 2014/24/EU) or ‘contracting entity’ within the meaning of Directive 2004/17/EC (or 2014/25/EU), it must comply with the applicable national law on public procurement.

## **10.2 Consequences of non-compliance**

If the beneficiary breaches any of its obligations under Article 10.1.1, the costs related to the subcontract concerned will be ineligible (see Article 6) and will be rejected (see Article 26).

If the beneficiary breaches any of its obligations under Article 10.1.2, the grant may be reduced (see Article 27).

Such breaches may also lead to any of the other measures described in Chapter 6.

## **ARTICLE 11 — IMPLEMENTATION OF ACTION TASKS BY LINKED THIRD PARTIES**

Not applicable

## **ARTICLE 11a — FINANCIAL SUPPORT TO THIRD PARTIES**

Not applicable

## **SECTION 2 RIGHTS AND OBLIGATIONS RELATED TO THE GRANT ADMINISTRATION**

### **ARTICLE 12 — GENERAL OBLIGATION TO INFORM**

#### **12.1 General obligation to provide information upon request**

The beneficiary must provide — during implementation of the action or afterwards — any information requested in order to verify eligibility of the costs, proper implementation of the action and compliance with the other obligations under the Agreement.

#### **12.2 Obligation to keep information up to date and to inform about events and circumstances likely to affect the Agreement**

The beneficiary must keep information stored in the Participant Portal Beneficiary Register (via the electronic exchange system; see Article 36) up to date, in particular, its name, address, legal representatives, legal form and organisation type.

The beneficiary must immediately inform the Commission of any of the following:

- (a) **events** which are likely to affect significantly or delay the implementation of the action or the EU financial interests, in particular:
  - (i) changes in its legal, financial, technical, organisational or ownership situation
- (b) **circumstances** affecting:
  - (i) the decision to award the grant or

- (ii) compliance with requirements under the Agreement.

### 12.3 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 27).

Such breaches may also lead to any of the other measures described in Chapter 6.

## ARTICLE 13 — KEEPING RECORDS — SUPPORTING DOCUMENTATION

### 13.1 Obligation to keep records and other supporting documentation

The beneficiary must — for a period of **five years after the payment of the balance** — keep records and other supporting documentation in order to prove the proper implementation of the action and the costs they declare as eligible.

The beneficiary must make them available upon request (see Article 12) or in the context of checks, reviews, audits or investigations (see Article 17).

If there are on-going checks, reviews, audits, investigations, litigation or other pursuits of claims under the Agreement (including the extension of findings; see Articles 17), the beneficiary must keep the records and other supporting documentation until the end of these procedures.

The beneficiary must keep the original documents. Digital and digitalised documents are considered originals if they are authorised by the applicable national law. The Commission may accept non-original documents if it considers that they offer a comparable level of assurance.

#### 13.1.1 Records and other supporting documentation on the technical implementation

The beneficiary must keep records and other supporting documentation on the technical implementation of the action, in line with the accepted standards in the respective field.

#### 13.1.2 Records and other documentation to support the costs declared

The beneficiary must keep the records and documentation supporting the costs declared, in particular the following:

- (a) for **actual costs**: adequate records and other supporting documentation to prove the costs declared, such as contracts, subcontracts, invoices and accounting records. In addition, the beneficiary's usual cost accounting practices and internal control procedures must enable direct reconciliation between the amounts declared, the amounts recorded in its accounts and the amounts stated in the supporting documentation;
- (b) for **unit costs**: adequate records and other supporting documentation to prove the number of units declared. The beneficiary does not need to identify the actual eligible costs covered or to keep or provide supporting documentation (such as accounting statements) to prove the amount per unit;
- (c) for **flat-rate costs**: adequate records and other supporting documentation to prove the eligibility of the costs to which the flat-rate is applied. The beneficiary does not need to identify the

costs covered or provide supporting documentation (such as accounting statements) to prove the amount declared at a flat-rate.

(d) for **lump sum costs**: not applicable.

In addition, for **personnel costs** (declared as unit costs), the beneficiary must keep **time records** for the number of days declared. The time records must be in writing and approved by the persons working on the action and their supervisors, at least monthly. In the absence of reliable time records of the days worked on the action, the Commission may accept alternative evidence supporting the number of days declared, if it considers that it offers an adequate level of assurance.

For personnel costs (declared as actual costs), the beneficiary must also keep **records** on the number of **deliverables** declared.

### 13.2 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, costs insufficiently substantiated will be ineligible (see Article 6) and will be rejected (see Article 26), and the grant may be reduced (see Article 27).

Such breaches may also lead to any of the other measures described in Chapter 6.

## ARTICLE 14 — SUBMISSION OF DELIVERABLES

### 14.1 Obligation to submit deliverables

The beneficiary must submit:

- the '**deliverables**' identified in Annex 1, in accordance with the timing and conditions set out in it.

### 14.2 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the Commission may apply any of the measures described in Chapter 6.

## ARTICLE 15 — REPORTING — PAYMENT REQUESTS

### 15.1 Obligation to submit reports

The beneficiary must submit to the Commission (see Article 36) the technical and financial reports set out in this Article. These reports include the request for payment and must be drawn up using the forms and templates provided in the electronic exchange system (see Article 36).

### 15.2 Reporting periods

The action has one '**reporting period**':

- RP1: from month 1 to month 20

### 15.2a Request(s) for further pre-financing payment(s)

Not applicable

### 15.3 Periodic reports — Requests for interim payments

Not applicable

### 15.4 Final report — Request for payment of the balance

The beneficiary must submit — within 60 days following the end of the reporting period — a final report, which includes the request for payment of the balance.

The **final report** must include the following:

(a) a ‘**final technical report**’ containing:

- (i) an **explanation of the work carried out** by the beneficiary;
- (ii) an **overview of the implementation** of the action, including milestones and deliverables identified in Annex 1.

This report must include explanations justifying the differences between work expected to be carried out in accordance with Annex 1 and that actually carried out.

- (iii) **summary** for publication by the Commission: not applicable;
- (iv) answers to the ‘**questionnaire**’: not applicable;

(b) a ‘**final financial report**’ containing:

- (i) an ‘**individual financial statement**’ (see Annex 4), for the reporting period.

The individual financial statement must detail the eligible costs (actual costs, unit costs and flat-rate costs; see Article 6) for each budget category (see Annex 2).

The beneficiary must declare all eligible costs, even if — for actual costs, unit costs and flat-rate costs — they exceed the amounts indicated in the estimated budget (see Annex 2). Amounts which are not declared in the individual financial statement will not be taken into account by the Commission.

The individual financial statement(s) must also detail the **receipts of the action** (see Article 5.3.3).

The beneficiary must **certify** that:

- the information provided is full, reliable and true;
- the costs declared are eligible (see Article 6);
- the costs can be substantiated by adequate records and supporting documentation (see Article 13) that will be produced upon request (see Article 12) or in the context of checks, reviews, audits and investigations (see Article 17), and

- that all the receipts have been declared (see Article 5.3.3);
- (ii) an **explanation** of the **use of resources** and the information on subcontracting (see Article 10), for the reporting period concerned;
- (iii) special provisions for the **JRC**: not applicable;
- (iv) a '**final summary financial statement**', created automatically by the electronic exchange system, including the **request for payment of the balance**;
- (v) '**certificate on the financial statements**': a certificate (drawn up in accordance with Annex 5) for the beneficiary, if:
  - it requests EUR 325 000 or more as reimbursement of actual costs and
  - the maximum grant amount indicated, for the beneficiary, in the estimated budget (see Annex 2) as reimbursement of actual costs is EUR 750 000 or more.

### 15.5 Information on cumulative expenditure incurred

Not applicable

### 15.6 Currency for financial statements and conversion into euro

Financial statements must be drafted in euro.

The beneficiary with accounting established in a currency other than the euro must convert the costs recorded in their accounts into euro, at the average of the daily euro exchange rates published in the C series of the *Official Journal of the European Union*, calculated over the corresponding reporting period.

If no daily euro exchange rate is published in the *Official Journal of the European Union* for the currency in question, they must be converted at the average of the monthly accounting exchange rates published on the Commission's website, calculated over the corresponding reporting period.

The beneficiary with accounting established in euro must convert costs incurred in another currency into euro according to their usual accounting practices.

### 15.7 Language of reports

All reports (including financial statement(s)) must be submitted in the language of the Agreement.

### 15.8 Consequences of non-compliance

If the reports submitted do not comply with this Article, the Commission may suspend the payment deadline (see Article 31) and apply any of the other measures described in Chapter 6.

If the beneficiary breaches its obligation to submit the reports and if it fails to comply with this obligation within 30 days following a written reminder, the Commission may terminate the Agreement (see Article 34) or apply any of the other measures described in Chapter 6.

## ARTICLE 16 — PAYMENTS AND PAYMENT ARRANGEMENTS

### 16.1 Payments to be made

The following payments will be made to the beneficiary:

- one **payment of the balance**, on the basis of the request for payment of the balance (see Article 15).

### 16.2 Pre-financing payment(s) — Amount

Not applicable

### 16.3 Interim payments — Amount — Calculation

Not applicable

### 16.4 Payment of the balance — Amount — Calculation

The payment of the balance reimburses the remaining part of the eligible costs incurred by the beneficiary for the implementation of the action.

If the total amount of earlier payments is greater than the final grant amount (see Article 5.3), the payment of the balance takes the form of a recovery (see Article 28).

If the total amount of earlier payments is lower than the final grant amount, the Commission will pay the balance within 90 days from receiving the final report (see Article 15.4), except if Articles 31 or 32 apply.

Payment is subject to the approval of the final report. Its approval does not imply recognition of compliance, authenticity, completeness or correctness of its content.

The **amount due as the balance** is calculated by the Commission by deducting the total amount of pre-financing (if any) already made, from the final grant amount determined in accordance with Article 5.3:

$$\begin{aligned} & \{ \text{final grant amount (see Article 5.3)} \\ & \text{minus} \\ & \{ \text{pre-financing (if any) made} \} \}. \end{aligned}$$

If the balance is positive, it will be paid to the beneficiary.

The amount to be paid may however be offset — without the beneficiary's consent — against any other amounts owed by the beneficiary to the Commission or an executive agency (under the EU budget), up to the maximum grant amount indicated, for the beneficiary, in the estimated budget (see Annex 2).

If the balance is negative, it will be recovered (see Article 28).

### 16.5 Notification of amounts due

When making payments, the Commission will formally notify to the beneficiary the amount due, specifying that it concerns the payment of the balance.

For the payment of the balance, the notification will also specify the final grant amount.

In the case of reduction of the grant or recovery of undue amounts, the notification will be preceded by the contradictory procedure set out in Articles 27 and 28.

### 16.6 Currency for payments

The Commission will make all payments in euro.

### 16.7 Payments to the beneficiary

Payments will be made to the beneficiary.

Payments to the beneficiary will discharge the Commission from its payment obligation.

### 16.8 Bank account for payments

All payments will be made to the following bank account:

Name of bank: [REDACTED]  
Full name of the account holder: [REDACTED]  
IBAN code: [REDACTED]

### 16.9 Costs of payment transfers

The cost of the payment transfers is borne as follows:

- the Commission bears the cost of transfers charged by its bank;
- the beneficiary bears the cost of transfers charged by its bank;
- the party causing a repetition of a transfer bears all costs of the repeated transfer.

### 16.10 Date of payment

Payments by the Commission are considered to have been carried out on the date when they are debited to its account.

### 16.11 Consequences of non-compliance

16.11.1 If the Commission does not pay within the payment deadlines (see above), the beneficiary is entitled to **late-payment interest** at the rate applied by the European Central Bank (ECB) for its main refinancing operations in euros ('reference rate'), plus three and a half points. The reference rate is the rate in force on the first day of the month in which the payment deadline expires, as published in the C series of the *Official Journal of the European Union*.

If the late-payment interest is lower than or equal to EUR 200, it will be paid to the beneficiary only upon request submitted within two months of receiving the late payment.



Late-payment interest is not due if the beneficiary is an EU Member States (including regional and local government authority or other public body acting on behalf of a Member State for the purpose of this Agreement).

Suspension of the payment deadline or payments (see Articles 31 and 32) will not be considered as late payment.

Late-payment interest covers the period running from the day following the due date for payment (see above), up to and including the date of payment.

Late-payment interest is not considered for the purposes of calculating the final grant amount.

16.11.2 Not applicable.

## **ARTICLE 17 — CHECKS, REVIEWS, AUDITS AND INVESTIGATIONS — EXTENSION OF FINDINGS**

### **17.1 Checks, reviews and audits by the Commission**

#### **17.1.1 Right to carry out checks**

The Commission will — during the implementation of the action or afterwards — check the proper implementation of the action and compliance with the obligations under the Agreement, including assessing deliverables and reports.

For this purpose, the Commission may be assisted by external persons or bodies.

The Commission may also request additional information in accordance with Article 12.

Information provided must be accurate, precise and complete and in the format requested, including electronic format.

#### **17.1.2 Right to carry out reviews**

The Commission may — during the implementation of the action or afterwards — carry out reviews on the proper implementation of the action (including assessment of deliverables and reports) and compliance with the obligations under the Agreement.

Reviews may be started **up to five years after the payment of the balance**. They will be formally notified to the beneficiary and will be considered to have started on the date of the formal notification.

If the review is carried out on a third party (see Articles 9 to 11a), the beneficiary must inform the third party.

The Commission may carry out reviews directly (using its own staff) or indirectly (using external persons or bodies appointed to do so). It will inform the beneficiary of the identity of the external persons or bodies. They have the right to object to the appointment on grounds of commercial confidentiality.

The beneficiary must provide — within the deadline requested — any information and data in addition to deliverables and reports already submitted (including information on the use of resources).

The beneficiary may be requested to participate in meetings, including with external experts.

For **on-the-spot** reviews, the beneficiary must allow access to its sites and premises, including to external persons or bodies, and must ensure that information requested is readily available.

Information provided must be accurate, precise and complete and in the format requested, including electronic format.

On the basis of the review findings, a '**review report**' will be drawn up.

The Commission will formally notify the review report to the beneficiary, who has 30 days to formally notify observations ('**contradictory review procedure**').

Reviews (including review reports) are in the language of the Agreement.

### 17.1.3 Right to carry out audits

The Commission may — during the implementation of the action or afterwards — carry out audits on the proper implementation of the action and compliance with the obligations under the Agreement.

Audits may be started **up to five years after the payment of the balance**. They will be formally notified to the beneficiary and will be considered to have started on the date of the formal notification.

If the audit is carried out on a third party (see Articles 9 to 11a), the beneficiary must inform the third party.

The Commission may carry out audits directly (using its own staff) or indirectly (using external persons or bodies appointed to do so). It will inform the beneficiary of the identity of the external persons or bodies. They have the right to object to the appointment on grounds of commercial confidentiality.

The beneficiary must provide — within the deadline requested — any information (including complete accounts, individual salary statements or other personal data) to verify compliance with the Agreement.

For **on-the-spot** audits, the beneficiary must allow access to its sites and premises, including to external persons or bodies, and must ensure that information requested is readily available.

Information provided must be accurate, precise and complete and in the format requested, including electronic format.

On the basis of the audit findings, a '**draft audit report**' will be drawn up.

The Commission will formally notify the draft audit report to the beneficiary, who has 30 days to formally notify observations ('**contradictory audit procedure**'). This period may be extended by the Commission in justified cases.

The '**final audit report**' will take into account observations by the beneficiary. The report will be formally notified to it.

Audits (including audit reports) are in the language of the Agreement.

The Commission may also access the beneficiary's statutory records for the periodical assessment of unit costs or flat-rate amounts.

## **17.2 Investigations by the European Anti-Fraud Office (OLAF)**

Under Regulations No 883/2013<sup>8</sup> and No 2185/96<sup>9</sup> (and in accordance with their provisions and procedures), the European Anti-Fraud Office (OLAF) may — at any moment during implementation of the action or afterwards — carry out investigations, including on-the-spot checks and inspections, to establish whether there has been fraud, corruption or any other illegal activity affecting the financial interests of the EU.

## **17.3 Checks and audits by the European Court of Auditors (ECA)**

Under Article 287 of the Treaty on the Functioning of the European Union (TFEU) and Article 161 of the Financial Regulation No 966/2012<sup>10</sup>, the European Court of Auditors (ECA) may — at any moment during implementation of the action or afterwards — carry out audits.

The ECA has the right of access for the purpose of checks and audits.

## **17.4 Checks, reviews, audits and investigations for international organisations**

Not applicable

## **17.5 Consequences of findings in checks, reviews, audits and investigations — Extension of findings**

### **17.5.1 Findings in this grant**

Findings in checks, reviews, audits or investigations carried out in the context of this grant may lead to the rejection of ineligible costs (see Article 26), reduction of the grant (see Article 27), recovery of undue amounts (see Article 28) or to any of the other measures described in Chapter 6.

Rejection of costs or reduction of the grant after the payment of the balance will lead to a revised final grant amount (see Article 5.4).

Findings in checks, reviews, audits or investigations may lead to a request for amendment for the modification of Annex 1 (see Article 39).

Checks, reviews, audits or investigations that find systemic or recurrent errors, irregularities, fraud or breach of obligations may also lead to consequences in other EU grants awarded under similar conditions ('**extension of findings from this grant to other grants**').

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<sup>8</sup> Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18/09/2013, p. 1).

<sup>9</sup> Council Regulation (Euratom, EC) No 2185/1996 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities (OJ L 292, 15/11/1996, p. 2).

<sup>10</sup> Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26/10/2012, p. 1).

Moreover, findings arising from an OLAF investigation may lead to criminal prosecution under national law.

### 17.5.2 Findings in other grants

The Commission may extend findings from other grants to this grant ('**extension of findings from other grants to this grant**'), if:

- (a) the beneficiary is found, in other EU grants awarded under similar conditions, to have committed systemic or recurrent errors, irregularities, fraud or breach of obligations that have a material impact on this grant and
- (b) those findings are formally notified to the beneficiary — together with the list of grants affected by the findings — **no later than five years after the payment of the balance** of this grant.

The extension of findings may lead to the rejection of costs (see Article 26), reduction of the grant (see Article 27), recovery of undue amounts (see Article 28), suspension of payments (see Article 32), suspension of the action implementation (see Article 33) or termination (see Article 34).

### 17.5.3 Procedure

The Commission will formally notify the beneficiary the systemic or recurrent errors and its intention to extend these audit findings, together with the list of grants affected.

17.5.3.1 If the findings concern **eligibility of costs**: the formal notification will include:

- (a) an invitation to submit observations on the list of grants affected by the findings;
- (b) the request to submit **revised financial statements** for all grants affected;
- (c) the **correction rate for extrapolation** established by the Commission on the basis of the systemic or recurrent errors, to calculate the amounts to be rejected, if the beneficiary:
  - (i) considers that the submission of revised financial statements is not possible or practicable or
  - (ii) does not submit revised financial statements.

The beneficiary has 90 days from receiving notification to submit observations, revised financial statements or to propose a duly substantiated **alternative correction method**. This period may be extended by the Commission in justified cases.

The Commission may then start a **rejection procedure** in accordance with Article 26, either on the basis of the revised financial statements, the alternative method or the correction rate announced.

17.5.3.2 If the findings concern **substantial errors, irregularities or fraud or serious breach of obligations**: the formal notification will include:

- (a) an invitation to submit observations on the list of grants affected by the findings and
- (b) the flat-rate the Commission intends to apply according to the principle of proportionality.

The beneficiary has 90 days from receiving notification to submit observations or to propose a duly substantiated alternative flat-rate.

The Commission may then start a **reduction procedure** in accordance with Article 27, either on the basis of the alternative flat-rate or the flat-rate announced.

### **17.6 Consequences of non-compliance**

If the beneficiary breaches any of its obligations under this Article, any insufficiently substantiated costs will be ineligible (see Article 6) and will be rejected (see Article 26).

Such breaches may also lead to any of the other measures described in Chapter 6.

## **ARTICLE 18 — EVALUATION OF THE IMPACT OF THE ACTION**

### **18.1 Right to evaluate the impact of the action**

The Commission may carry out interim and final evaluations of the impact of the action measured against the objective of the EU programme.

Evaluations may be started during implementation of the action and **up to five years after the payment of the balance**. The evaluation is considered to start on the date of the formal notification to the beneficiary.

The Commission may make these evaluations directly (using its own staff) or indirectly (using external bodies or persons it has authorised to do so).

The beneficiary must provide any information relevant to evaluate the impact of the action, including information in electronic format.

### **18.2 Consequences of non-compliance**

If the beneficiary breaches any of its obligations under this Article, the Commission may apply the measures described in Chapter 6.

## **SECTION 3 OTHER RIGHTS AND OBLIGATIONS**

### **ARTICLE 19 — PRE-EXISTING RIGHTS AND OWNERSHIP OF THE RESULTS (INCLUDING INTELLECTUAL AND INDUSTRIAL PROPERTY RIGHTS)**

#### **19.1 Pre-existing rights and access rights to pre-existing rights**

Where industrial and intellectual property rights (including rights of third parties) exist prior to the Agreement, the beneficiary must establish a list of these pre-existing industrial and intellectual property rights, specifying the owner and any persons that have a right of use.

The beneficiary must — before starting the action — submit this list to the Commission.

#### **19.2 Ownership of results and rights of use**

The results of the action (including the reports and other documents relating to it) are owned by the beneficiary.

The beneficiary must give the Commission the right to use the results for their communication activities under Article 22.

### **19.3 Consequences of non-compliance**

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 27).

Such a breach may also lead to any of the other measures described in Chapter 6.

## **ARTICLE 20 — CONFLICT OF INTERESTS**

### **20.1 Obligation to avoid a conflict of interests**

The beneficiary must take all measures to prevent any situation where the impartial and objective implementation of the action is compromised for reasons involving economic interest, political or national affinity, family or emotional ties or any other shared interest (**‘conflict of interests’**).

The beneficiary must formally notify to the Commission without delay any situation constituting or likely to lead to a conflict of interests and immediately take all the necessary steps to rectify this situation.

The Commission may verify that the measures taken are appropriate and may require additional measures to be taken by a specified deadline.

### **20.2 Consequences of non-compliance**

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 27) and the Agreement may be terminated (see Article 34).

Such breaches may also lead to any of the other measures described in Chapter 6.

## **ARTICLE 21 — CONFIDENTIALITY**

### **21.1 General obligation to maintain confidentiality**

During implementation of the action and **for five years after the payment of the balance**, the parties must keep confidential any data, documents or other material (in any form) that is identified as confidential at the time it is disclosed (**‘confidential information’**).

They may use confidential information to implement the Agreement.

The confidentiality obligations no longer apply if:

- (a) the disclosing party agrees to release the other party;
- (b) the information becomes generally and publicly available, without breaching any confidentiality obligation;

(c) the disclosure of the confidential information is required by EU or national law.

## **21.2 Consequences of non-compliance**

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 27).

Such breaches may also lead to any of the other measures described in Chapter 6.

## **ARTICLE 22 — PROMOTING THE ACTION — VISIBILITY OF EU FUNDING**

### **22.1 Communication activities by the beneficiary**

#### **22.1.1 General obligation to promote the action and its results**

The beneficiary must promote the action and its results.

#### **22.1.2 Information on EU funding — Obligation and right to use the EU emblem**

Unless the Commission requests or agrees otherwise, any communication activity related to the action (including at conferences, seminars, in information material, such as brochures, leaflets, posters, presentations, etc., in electronic form, via social media, etc.) and any infrastructure, equipment or major result funded by the grant must:

- display the EU emblem and
- include the following text:

“This [insert appropriate description, e.g. report, publication, conference, infrastructure, equipment, insert type of result, etc.] was funded by the European Union.”

When displayed in association with another logo, the EU emblem must have appropriate prominence.

For the purposes of its obligations under this Article, the beneficiary may use the EU emblem without first obtaining approval from the Commission.

This does not, however, give him the right to exclusive use.

Moreover, the beneficiary may not appropriate the EU emblem or any similar trademark or logo, either by registration or by any other means.

#### **22.1.3 Disclaimer excluding Commission responsibility**

Any communication activity related to the action must indicate the following disclaimer:

“The content of this [insert appropriate description, e.g. report, publication, conference, etc.] represents the views of the author only and is his/her sole responsibility. The European Commission does not accept any responsibility for use that may be made of the information it contains.”

### **22.2 Communication activities by the Commission**

#### **22.2.1 Right to use beneficiary’s materials, documents or information**

The Commission may use information relating to the action, documents notably summaries for

publication and public deliverables as well as any other material, such as pictures or audio-visual material received from any beneficiary (including in electronic form).

This does not change the confidentiality obligations in Article 21, which still apply.

The right to use the beneficiary's materials, documents and information includes:

- (a) **use for its own purposes** (in particular, making them available to persons working for the Commission or any other EU institution, body, office or agency or body or institutions in EU Member States; and copying or reproducing them in whole or in part, in unlimited numbers);
- (b) **distribution to the public** (in particular, publication as hard copies and in electronic or digital format, publication on the internet, as a downloadable or non-downloadable file, broadcasting by any channel, public display or presentation, communicating through press information services, or inclusion in widely accessible databases or indexes);
- (c) **editing or redrafting** for communication and publicising activities (including shortening, summarising, inserting other elements (such as meta-data, legends, other graphic, visual, audio or text elements), extracting parts (e.g. audio or video files), dividing into parts, use in a compilation);
- (d) **translation**;
- (e) giving **access in response to individual requests** under Regulation No 1049/2001<sup>11</sup>, without the right to reproduce or exploit;
- (f) **storage** in paper, electronic or other form;
- (g) **archiving**, in line with applicable document-management rules, and
- (h) the right to authorise **third parties** to act on its behalf or sub-license the modes of use set out in Points (b), (c), (d) and (f) to third parties if needed for the communication and publicising activities of the Commission.

If the right of use is subject to rights of a third party (including personnel of the beneficiary), the beneficiary must ensure that it complies with its obligations under this Agreement (in particular, by obtaining the necessary approval from the third parties concerned).

Where applicable (and if provided by the beneficiary), the Commission will insert the following information:

“© – [year] – [name of the copyright owner]. All rights reserved. Licensed to the European Union (EU) under conditions.”

### 22.3 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 27).

Such breaches may also lead to any of the other measures described in Chapter 6.

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<sup>11</sup> Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents (OJ L 145, 31/5/2001, p. 43).



## **ARTICLE 23 — PROCESSING OF PERSONAL DATA**

### **23.1 Processing of personal data by the Commission**

Any personal data under the Agreement will be processed by the Commission under Regulation No 45/2001<sup>12</sup> and according to the ‘notifications of the processing operations’ to the Data Protection Officer (DPO) of the Commission (publicly accessible in the DPO register).

Such data will be processed by the ‘**data controller**’ of the Commission, for the purposes of implementing, managing and monitoring the Agreement or protecting the EU financial interests (including checks, reviews, audits and investigations; see Article 17).

The persons whose personal data are processed have the right to access and correct their own personal data. For this purpose, they must send any queries about the processing of their personal data to the data controller, via the contact point indicated in the privacy statement(s) on the Commission websites.

They also have the right to have recourse at any time to the European Data Protection Supervisor (EDPS).

### **23.2 Processing of personal data by the beneficiary**

The beneficiary must process personal data under the Agreement in compliance with applicable EU and national law on data protection (including authorisations or notification requirements).

The beneficiary may grant its personnel access only to data that is strictly necessary for implementing, managing and monitoring the Agreement.

The beneficiary must inform the personnel whose personal data are collected and processed by the Commission. For this purpose, it must provide them with the privacy statement(s) (see above), before transmitting their data to the Commission.

### **23.3 Consequences of non-compliance**

If the beneficiary breaches any of its obligations under Article 23.2, the Commission may apply any of the measures described in Chapter 6.

## **ARTICLE 24 — ASSIGNMENTS OF CLAIMS FOR PAYMENT AGAINST THE COMMISSION**

The beneficiary may not assign any of its claims for payment against the Commission to any third party, except if approved by the Commission on the basis of a reasoned, written request by the beneficiary.

If the Commission has not accepted the assignment or the terms of it are not observed, the assignment will have no effect on it.

In no circumstances will an assignment release the beneficiary from its obligations towards the Commission.

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<sup>12</sup> Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data (OJ L 8, 12/01/2001, p 1).

## **CHAPTER 5 BENEFICIARY'S ROLES AND RESPONSIBILITIES**

### **ARTICLE 25 — BENEFICIARY'S ROLES AND RESPONSIBILITIES**

#### **25.1 Roles and responsibilities towards the Commission**

The beneficiary has full responsibility for implementing the action and complying with the Agreement.

The beneficiary is itself responsible for:

- (a) monitoring that the action is implemented properly (see Article 7);
- (b) informing the Commission immediately of any events or circumstances likely to affect significantly or delay the implementation of the action (see Article 12);
- (c) submitting the deliverables and reports to the Commission (see Articles 14 and 15);
- (d) submitting to the Commission in good time any documents or information required,

and may not subcontract these tasks.

#### **25.2 Internal division of roles and responsibilities**

Not applicable

#### **25.3 Internal arrangements between beneficiaries — Consortium agreement**

Not applicable

## **CHAPTER 6 REJECTION OF COSTS — REDUCTION OF THE GRANT — RECOVERY — SANCTIONS — DAMAGES — SUSPENSION — TERMINATION — FORCE MAJEURE**

### **SECTION 1 REJECTION OF COSTS — REDUCTION OF THE GRANT — RECOVERY — SANCTIONS**

#### **ARTICLE 26 — REJECTION OF INELIGIBLE COSTS**

##### **26.1 Conditions**

The Commission will — **at the payment of the balance or afterwards** — reject any costs which are ineligible (see Article 6), in particular following checks, reviews, audits or investigations (see Article 17).

The rejection may also be based on the **extension of findings from other grants to this grant** (see Article 17.5.2).

##### **26.2 Ineligible costs to be rejected — Calculation — Procedure**

Ineligible costs will be rejected in full.

If the rejection of costs does not lead to a recovery (see Article 28), the Commission will formally notify the beneficiary of the rejection of costs, the amounts and the reasons why (if applicable, together with the notification of amounts due; see Article 16.5). The beneficiary may — within 30 days of receiving notification — formally notify the Commission of its disagreement and the reasons why.

If the rejection of costs leads to a recovery, the Commission will follow the contradictory procedure with pre-information letter set out in Article 28.

### 26.3 Effects

If the Commission rejects costs at **the payment of the balance**, it will deduct them from the total eligible costs declared in the final summary financial statement (see Article 15.3 and 15.4). It will then calculate payment of the balance as set out in Article 16.3 or 16.4.

If the Commission rejects costs **after the payment of the balance**, it will calculate the revised final grant amount as set out in Article 5.4. If the revised final grant amount is lower than the final grant amount, the Commission will recover the difference (see Article 28).

## ARTICLE 27 — REDUCTION OF THE GRANT

### 27.1 Conditions

The Commission may — **at the payment of the balance** or **afterwards** — reduce the grant, if:

- (a) the beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed:
  - substantial errors, irregularities or fraud or
  - serious breach of obligations under the Agreement or during the award procedure (including improper implementation of the action, submission of false information, failure to provide required information, breach of ethical principles) or
- (b) the beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed — in other EU grants awarded to it under similar conditions — systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant (**extension of findings from other grants to this grant**; see Article 17.5.2).

### 27.2 Amount to be reduced — Calculation — Procedure

The amount of the reduction will be proportionate to the seriousness of the errors, irregularities or fraud or breach of obligations.

Before reduction of the grant, the Commission will formally notify a ‘**pre-information letter**’ to the beneficiary:

- informing it of its intention to reduce the grant, the amount it intends to reduce and the reasons why and
- inviting it to submit observations within 30 days of receiving notification

If the Commission does not receive any observations or decides to pursue reduction despite the observations it has received, it will formally notify **confirmation** of the reduction (if applicable, together with the notification of amounts due; see Article 16).

### 27.3 Effects

If the Commission reduces the grant at the time of **the payment of the balance**, it will calculate the reduced grant amount and then determine the amount due as payment of the balance (see Articles 5.3 and 16.4).

If the Commission reduces the grant **after the payment of the balance**, it will calculate the revised final grant amount (see Article 5.4). If the revised final grant amount is lower than the final grant amount, the Commission will recover the difference (see Article 28).

## ARTICLE 28 — RECOVERY OF UNDUE AMOUNTS

### 28.1 Amount to be recovered — Calculation — Procedure

The Commission will — **at the payment of the balance** or **afterwards** — claim back amount that was paid but is not due under the Agreement.

#### 28.1.1 Recovery at payment of the balance

If the payment of the balance takes the form of a recovery (see Article 16.4), the Commission will formally notify a '**pre-information letter**' to the beneficiary:

- informing it of its intention to recover, the amount due as the balance and the reasons why and
- inviting it to submit observations within 30 days of receiving notification.

If no observations are submitted or the Commission decides to pursue recovery despite the observations it has received, it will **confirm** the amount to be recovered and formally notify to the beneficiary a **debit note** with the terms and the date for payment (together with the notification of amounts due; see Article 16.5).

If payment is not made by the date specified in the debit note, the Commission will **recover** the amount:

- (a) by '**offsetting**' it — without the beneficiary's consent — against any amounts owed to the beneficiary by the Commission or an executive agency (from the EU budget).

In exceptional circumstances, to safeguard the EU financial interests, the Commission may offset before the payment date specified in the debit note;

- (b) not applicable;
- (c) joint and several liability of other beneficiaries: not applicable;
- (d) by **taking legal action** (see Article 41) or by **adopting an enforceable decision** under Article 299 of the Treaty on the Functioning of the EU (TFEU) and Article 79(2) of the Financial Regulation No 966/2012.

If payment is not made by the date in the debit note, the amount to be recovered (see above) will be increased by **late-payment interest** at the rate set out in Article 16.11, from the day following the payment date in the debit note, up to and including the date the Commission receives full payment of the amount.

Partial payments will be first credited against expenses, charges and late-payment interest and then against the principal.

Bank charges incurred in the recovery process will be borne by the beneficiary, unless Directive 2007/64/EC<sup>13</sup> applies.

### 28.1.2 Recovery of amounts after payment of the balance

If — after the payment of the balance — the Commission revised the final grant amount (see Article 5.4), and the revised final grant amount is lower than the final grant amount (see Article 5.3), it will formally notify a **pre-information letter** to the beneficiary:

- informing it of its intention to recover, the amount to be repaid and the reasons why and
- inviting it to submit observations within 30 days of receiving notification.

If no observations are submitted or the Commission decides to pursue recovery despite the observations it has received, it will **confirm** the amount to be recovered and formally notify to the beneficiary a **debit note**. This note will also specify the terms and the date for payment.

If payment is not made by the date specified in the debit note, the Commission will **recover** the amount:

- (a) by '**offsetting**' it — without the beneficiary's consent — against any amounts owed to the beneficiary by the Commission or an executive agency (from the EU budget).

In exceptional circumstances, to safeguard the EU financial interests, the Commission may offset before the payment date specified in the debit note;

- (b) joint and several liability of other beneficiaries: not applicable;

- (c) by **taking legal action** (see Article 41) or by **adopting an enforceable decision** under Article 299 of the Treaty on the Functioning of the EU (TFEU) and Article 79(2) of the Financial Regulation No 966/2012.

If payment is not made by the date in the debit note, the amount to be recovered (see above) will be increased by **late-payment interest** at the rate set out in Article 16.11, from the day following the date for payment in the debit note, up to and including the date the Commission receives full payment of the amount.

Partial payments will be first credited against expenses, charges and late-payment interest and then against the principal.

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<sup>13</sup> Directive 2007/64/EC of the European Parliament and of the Council of 13 November 2007 on payment services in the internal market amending Directives 97/7/EC, 2002/65/EC, 2005/60/EC and 2006/48/EC and repealing Directive 97/5/EC (OJ L 319, 05.12.2007, p. 1).

Bank charges incurred in the recovery process will be borne by the beneficiary, unless Directive 2007/64/EC applies.

## **ARTICLE 29 — ADMINISTRATIVE SANCTIONS**

In addition to contractual measures, the Commission may also adopt administrative sanctions under Articles 106 and 131(4) of the Financial Regulation No 966/2012 (i.e. exclusion from future procurement contracts, grants, prizes and expert contracts and/or financial penalties).

## **SECTION 2 LIABILITY FOR DAMAGES**

### **ARTICLE 30 — LIABILITY FOR DAMAGES**

#### **30.1 Liability of the Commission**

The Commission cannot be held liable for any damage caused to the beneficiary or to third parties as a consequence of implementing the Agreement, including for gross negligence.

The Commission cannot be held liable for any damage caused by the beneficiary or third parties involved in the action, as a consequence on implementing the Agreement.

#### **30.2 Liability of the beneficiaries**

Except in case of force majeure (see Article 35), the beneficiary must compensate the Commission for any damage it sustains as a result of the implementation of the action or because the action was not implemented in full compliance with the Agreement.

## **SECTION 3 SUSPENSION AND TERMINATION**

### **ARTICLE 31 — SUSPENSION OF PAYMENT DEADLINE**

#### **31.1 Conditions**

The Commission may — at any moment — suspend the payment deadline (see Article 16.2 to 16.4) if a request for payment (see Article 15) cannot be approved because:

- (a) it does not comply with the provisions of the Agreement (see Article 15);
- (b) the technical or financial report(s) have not been submitted or are not complete or additional information is needed, or
- (c) there is doubt about the eligibility of the costs declared in the financial statement(s) and additional checks, reviews, audits or investigations are necessary.

#### **31.2 Procedure**

The Commission will formally notify the beneficiary of the suspension and the reasons why.

The suspension will **take effect** the day notification is sent by the Commission (see Article 36).

If the conditions for suspending the payment deadline are no longer met, the suspension will be **lifted** — and the remaining period will resume.

If the suspension exceeds two months, the beneficiary may request the Commission if the suspension will continue.

If the payment deadline has been suspended due to the non-compliance of the technical or financial report(s) (see Article 15) and the revised report or statement is not submitted or was submitted but is also rejected, the Commission may also terminate the Agreement (see Article 34.3.1(i)).

## ARTICLE 32 — SUSPENSION OF PAYMENTS

### 32.1 Conditions

The Commission may — at any moment — suspend payments, in whole or in part, if:

- (a) the beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed or is suspected of having committed:
  - (i) substantial errors, irregularities or fraud or
  - (ii) serious breach of obligations under the Agreement or during the award procedure (including improper implementation of the action, submission of false information, failure to provide required information, breach of ethical principles) or
- (b) the beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed — in other EU grants awarded to it under similar conditions — systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant (**extension of findings from other grants to this grant**; see Article 17.5.2).

If suspension concerns the payment of the balance, the payment (or recovery) after suspension is lifted will be considered to be the payment that closes the action.

### 32.2 Procedure

Before suspending payments, the Commission will formally notify the beneficiary:

- informing it of its intention to suspend payments and the reasons why and
- inviting it to submit observations within 30 days of receiving notification.

If the Commission does not receive observations or decides to pursue the procedure despite the observations it has received, it will formally notify **confirmation** of the suspension. Otherwise, it will formally notify that the suspension procedure is not continued.

The suspension will **take effect** the day the confirmation notification is sent by the Commission.

If the conditions for resuming payments are met, the suspension will be **lifted**. The Commission will formally notify the beneficiary.

The beneficiary may suspend implementation of the action (see Article 33.1) or terminate the Agreement (see Article 34.1 and 34.2).

## ARTICLE 33 — SUSPENSION OF THE ACTION IMPLEMENTATION

### 33.1 Suspension of the action implementation, by the beneficiary

#### 33.1.1 Conditions

The beneficiary may suspend implementation of the action or any part of it, if exceptional circumstances — in particular *force majeure* (see Article 35) — make implementation impossible or excessively difficult.

#### 33.1.2 Procedure

The beneficiary must immediately formally notify to the Commission the suspension (see Article 36), stating:

- the reasons why and
- the expected date of resumption.

The suspension will **take effect** the day this notification is received by the Commission.

Once circumstances allow for implementation to resume, the beneficiary must immediately formally notify the Commission and request an **amendment** of the Agreement to set the date on which the action will be resumed, extend the duration of the action and make other changes necessary to adapt the action to the new situation (see Article 39) — unless the Agreement has been terminated (see Article 34).

The suspension will be **lifted** with effect from the resumption date set out in the amendment. This date may be before the date on which the amendment enters into force.

Costs incurred during suspension of the action implementation are not eligible (see Article 6).

### 33.2 Suspension of the action implementation, by the Commission

#### 33.2.1 Conditions

The Commission may suspend implementation of the action or any part of it, if:

- (a) the beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed or is suspected of having committed:
  - (i) substantial errors, irregularities or fraud or
  - (ii) serious breach of obligations under the Agreement or during the award procedure (including improper implementation of the action, submission of false information, failure to provide required information, breach of ethical principles) or
- (b) the beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed — in other EU grants awarded to it under similar conditions —



systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant (**extension of findings from other grants to this grant**; see Article 17.5.2).

### 33.2.2 Procedure

Before suspending implementation of the action, the Commission will formally notify the beneficiary:

- informing it of its intention to suspend the implementation and the reasons why and
- inviting it to submit observations within 30 days of receiving notification.

If the Commission does not receive observations or decides to pursue the procedure despite the observations it has received, it will formally notify **confirmation** of the suspension. Otherwise, it will formally notify that the procedure is not continued.

The suspension will **take effect** five days after confirmation notification is received by the beneficiary (or on a later date specified in the notification).

It will be **lifted** if the conditions for resuming implementation of the action are met.

The beneficiary will be formally notified of the lifting and the Agreement will be **amended** to set the date on which the action will be resumed, extend the duration of the action and make other changes necessary to adapt the action to the new situation (see Article 39) — unless the Agreement has been terminated (see Article 34).

The suspension will be lifted with effect from the resumption date set out in the amendment. This date may be before the date on which the amendment enters into force.

Costs incurred during suspension are not eligible (see Article 6).

The beneficiary may not claim damages due to suspension by the Commission (see Article 30).

Suspension of the action implementation does not affect the Commission's right to terminate the Agreement (see Article 34), reduce the grant or recover amounts unduly paid (see Articles 27 and 28).

## ARTICLE 34 — TERMINATION OF THE AGREEMENT

### 34.1 Termination of the Agreement, by the beneficiary

#### 34.1.1 Conditions and procedure

The beneficiary may terminate the Agreement.

The beneficiary must formally notify termination to the Commission (see Article 36), stating:

- the reasons why and
- the date the termination will take effect. This date must be after the notification.

If no reasons are given or if the Commission considers the reasons do not justify termination, the Agreement will be considered to have been '**terminated improperly**'.

The termination will **take effect** on the day specified in the notification.

### 34.1.2 Effects

The beneficiary must — within 60 days from when termination takes effect — submit the final report (see Article 15.4).

If the Commission does not receive the report within the deadline (see above), no costs will be taken into account.

The Commission will **calculate** the final grant amount (see Article 5.3) and the balance (see Article 16.4) on the basis of the report(s) submitted. Only costs incurred until termination takes effect are eligible (see Article 6). Costs relating to contracts due for execution only after termination are not eligible.

Improper termination may lead to a reduction of the grant (see Article 27).

After termination, the beneficiary's obligations (in particular, Articles 15, 17, 18, 19, 21, 22, 24, 26, 27 and 28) continue to apply.

## 34.2 Termination of the participation of one or more beneficiaries, by the beneficiaries

Not applicable

## 34.3 Termination of the Agreement, by the Commission

### 34.3.1 Conditions

The Commission may terminate the Agreement, if:

- (a) non-accession to the Agreement: not applicable;
- (b) a change to the legal, financial, technical, organisational or ownership situation of the beneficiary is likely to substantially affect or delay the implementation of the action or calls into question the decision to award the grant;
- (c) amendment impossible after termination of participation of a beneficiary: not applicable;
- (d) implementation of the action is prevented by force majeure (see Article 35) or suspended by the beneficiary (see Article 33.1) and either:
  - (i) resumption is impossible, or
  - (ii) the necessary changes to the Agreement would call into question the decision awarding the grant or breach the principle of equal treatment of applicants;
- (e) the beneficiary is declared bankrupt, being wound up, having its affairs administered by the courts, has entered into an arrangement with creditors, has suspended business activities, or is subject to any other similar proceedings or procedures under national law;
- (f) the beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has been found guilty of professional misconduct, proven by any means;

- (g) the beneficiary does not comply with the applicable national law on taxes and social security;
- (h) the beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed fraud, corruption, or is involved in a criminal organisation, money laundering, terrorism-related crimes (including terrorism financing), child labour or human trafficking;
- (i) the beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed:
  - (i) substantial errors, irregularities or fraud or
  - (ii) serious breach of obligations under the Agreement or during the award procedure (including improper implementation of the action, submission of false information, failure to provide required information, breach of ethical principles);
- (j) the beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed — in other EU grants awarded to it under similar conditions — systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant grant (**extension of findings from other grants to this grant**; see Article 17.5.2);
- (k) refusal to remove a linked third party: not applicable.

### 34.3.2 Procedure

Before terminating the Agreement, the Commission will formally notify the beneficiary:

- informing it of its intention to terminate and the reasons why and
- inviting it, within 30 days of receiving notification, to submit observations and — in case of Point (i.ii) above — to inform the Commission of the measures to ensure compliance with the obligations under the Agreement.

If the Commission does not receive observations or decides to pursue the procedure despite the observations it has received, it will formally notify to the beneficiary **confirmation** of the termination and the date it will take effect. Otherwise, it will formally notify that the procedure is not continued.

The termination will **take effect**:

- for terminations under Points (b), (c), (e), (g), (i.ii) and (k) above: on the day specified in the notification of confirmation (see above);
- for terminations under Points (a), (d), (f), (h), (i.i) and (j) above: on the day after the notification of the confirmation is received by the beneficiary.

### 34.3.3 Effects

The beneficiary must — within 60 days from when termination takes effect — submit a final report (see Article 15.4).

If the Agreement is terminated for breach of the obligation to submit report(s) (see Articles 15.8 and 34.3.1(i)), the beneficiary may not submit any report(s) after termination.

If the Commission does not receive the report within the deadline (see above), no costs will be taken into account.

The Commission will **calculate** the final grant amount (see Article 5.3) and the balance (see Article 16.4) on the basis of the report(s) submitted. Only costs incurred until termination takes effect are eligible (see Article 6). Costs relating to contracts due for execution only after termination are not eligible.

This does not affect the Commission's right to reduce the grant (see Article 27) or to impose administrative sanctions (Article 29).

The beneficiary may not claim damages due to termination by the Commission (see Article 30).

After termination, the beneficiary's obligations (in particular Articles 15, 17, 18, 19, 21, 22, 24, 26, 27 and 28) continue to apply.

## **SECTION 4 FORCE MAJEURE**

### **ARTICLE 35 — FORCE MAJEURE**

'Force majeure' means any situation or event that:

- prevents either party from fulfilling their obligations under the Agreement,
- was unforeseeable, exceptional situation and beyond the parties' control,
- was not due to error or negligence on their part (or on the part of third parties involved in the action), and
- proves to be inevitable in spite of exercising all due diligence.

The following cannot be invoked as force majeure:

- any default of a service, defect in equipment or material or delays in making them available, unless they stem directly from a relevant case of force majeure,
- labour disputes or strikes, or
- financial difficulties.

Any situation constituting force majeure must be formally notified to the other party without delay, stating the nature, likely duration and foreseeable effects.

The parties must immediately take all the necessary steps to limit any damage due to force majeure and do their best to resume implementation of the action as soon as possible.

The party prevented by force majeure from fulfilling its obligations under the Agreement cannot be considered in breach of them.

## **CHAPTER 7 FINAL PROVISIONS**

### **ARTICLE 36 — COMMUNICATION BETWEEN THE PARTIES**

#### **36.1 Form and means of communication**

Communication under the Agreement (information, requests, submissions, ‘formal notifications’, etc.) must:

- be made in writing and
- bear the number of the Agreement.

All communication must be made through the Participant Portal **electronic** exchange system and using the forms and templates provided there.

If — after the payment of the balance — the Commission finds that a formal notification was not accessed, a second formal notification will be made by registered post with proof of delivery (‘formal notification on **paper**’). Deadlines will be calculated from the moment of the second notification.

Communications in the electronic exchange system must be made by persons authorised according to the Participant Portal Terms & Conditions. For naming the authorised persons, the beneficiary must have designated — before the signature of this Agreement — a ‘legal entity appointed representative (LEAR)’. The role and tasks of the LEAR are stipulated in his/her appointment letter (see Participant Portal Terms & Conditions).

If the electronic exchange system is temporarily unavailable, instructions will be given on the Commission websites.

#### **36.2 Date of communication**

**Communications** are considered to have been made when they are sent by the sending party (i.e. on the date and time they are sent through the electronic exchange system).

**Formal notifications** through the **electronic** exchange system are considered to have been made when they are received by the receiving party (i.e. on the date and time of acceptance by the receiving party, as indicated by the time stamp). A formal notification that has not been accepted within 10 days after sending is considered to have been accepted.

Formal notifications **on paper** sent by **registered post** with proof of delivery (only after the payment of the balance) are considered to have been made on either:

- the delivery date registered by the postal service or
- the deadline for collection at the post office.

If the electronic exchange system is temporarily unavailable, the sending party cannot be considered in breach of its obligation to send a communication within a specified deadline.

#### **36.3 Addresses for communication**

The **electronic** exchange system must be accessed via the following URL:

The Commission will formally notify the beneficiary in advance of any changes to this URL.

The address for **paper** communications to the Commission (if exceptionally allowed) is the official mailing address indicated on the Commission's website. For the beneficiary, it is the legal address specified in the Participant Portal Beneficiary Register.

## **ARTICLE 37 — INTERPRETATION OF THE AGREEMENT**

### **37.1 Precedence of the Terms and Conditions over the Annexes**

The provisions in the Terms and Conditions of the Agreement take precedence over its Annexes.

Annex 2 takes precedence over Annex 1.

### **37.2 Privileges and immunities**

Not applicable

## **ARTICLE 38 — CALCULATION OF PERIODS, DATES AND DEADLINES**

In accordance with Regulation No 1182/71<sup>14</sup>, periods expressed in days, months or years are calculated from the moment the triggering event occurs.

The day during which that event occurs is not considered as falling within the period.

## **ARTICLE 39 — AMENDMENTS TO THE AGREEMENT**

### **39.1 Conditions**

The Agreement may be amended, unless the amendment entails changes to the Agreement which would call into question the decision awarding the grant or breach the principle of equal treatment of applicants.

Amendments may be requested by any of the parties.

### **39.2 Procedure**

The party requesting an amendment must submit a request for amendment signed in the electronic exchange system (see Article 36).

The request for amendment must include:

- the reasons why;
- the appropriate supporting documents.

The Commission may request additional information.

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<sup>14</sup> Regulation (EEC, Euratom) No 1182/71 of the Council of 3 June 1971 determining the rules applicable to periods, dates and time-limits (OJ L 124, 8/6/1971, p. 1).

If the party receiving the request agrees, it must sign the amendment in the electronic exchange system within 45 days of receiving notification (or any additional information the Commission has requested). If it does not agree, it must formally notify its disagreement within the same deadline. The deadline may be extended, if necessary for the assessment of the request. If no notification is received within the deadline, the request is considered to have been rejected.

An amendment **enters into force** on the day of the signature of the receiving party.

An amendment **takes effect** on the date agreed by the parties or, in the absence of such an agreement, on the date on which the amendment enters into force.

## ARTICLE 40 — ACCESSION TO THE AGREEMENT

Not applicable

## ARTICLE 41 — APPLICABLE LAW AND SETTLEMENT OF DISPUTES

### 41.1 Applicable law

The Agreement is governed by the applicable EU law, supplemented if necessary by the law of Belgium.

### 41.2 Dispute settlement

If a dispute concerning the interpretation, application or validity of the Agreement cannot be settled amicably, the General Court — or, on appeal, the Court of Justice of the European Union — has sole jurisdiction. Such actions must be brought under Article 272 of the Treaty on the Functioning of the EU (TFEU).

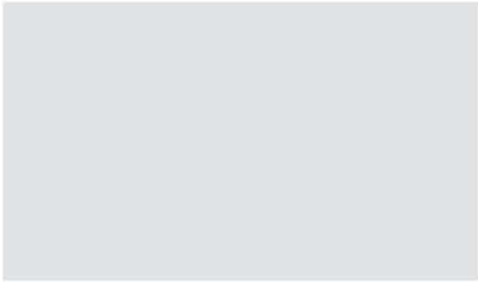
If a dispute concerns administrative sanctions, offsetting or an enforceable decision under Article 299 TFEU (see Articles 28, 29 and 30), the beneficiary must bring action before the General Court — or, on appeal, the Court of Justice of the European Union — under Article 263 TFEU.

## **ARTICLE 42 — ENTRY INTO FORCE OF THE AGREEMENT**

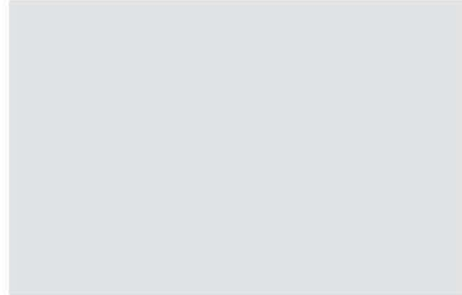
The Agreement will enter into force on the day of signature by the Commission or the beneficiary, depending on which is later.

### **SIGNATURES**

For the beneficiary



For the Commission







**EUROPEAN COMMISSION**

**Eurostat**

Labour market and lifelong learning

**ANNEX 1 (part A)**

**European Statistics Action Grant**

**NUMBER — 876681 — 2019-CZ-LFS**

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# 1.1. The project summary

Project Number <sup>1</sup>	876681	Project Acronym <sup>2</sup>	2019-CZ-LFS
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## One form per project

### General information

Project title <sup>3</sup>	LFS 2020 ad hoc module on accidents at work and other work-related health problems
Starting date <sup>4</sup>	01/10/2019
Duration in months <sup>5</sup>	20
Call (part) identifier <sup>6</sup>	ESTAT-2019-PA7-S-F-LFS-AHM2020-QUALITY-BREAKS
Topic	B4465-2019-LFS-AHM2020-QUALITY-BREAKS LFS 2020 module, quality improvement and breaks in time series exercise
Fixed EC Keywords	
Free keywords	

### Abstract <sup>7</sup>

The objective of this project is conducting the ad hoc module on accidents at work and other work-related health problems in accordance with Commission Implementing Regulation (EU) 2018/1709 of 13 November 2018. The duration of the project is 20 months. There will be one beneficiary – Czech Statistical Office. The AHM 2020 questionnaire will follow immediately after the LFS-core questionnaire on the first wave of interviews in each quarter of the whole year 2020.

The methodological preparation will start in the last quarter of 2019 and will include the study of methodology, preparation (and testing) of questionnaire and methodological guidelines for interviewers. 14 regional coordinators and 250 interviewers will be trained before the beginning of the survey in field by 5 experts from the office. In addition, 14 regional directors will be in charge of regional teams.

Before the start of the survey in field an interim report will be prepared. The survey itself will run throughout the year 2020. The expert from the central office and regional coordinators will provide methodological and technical support to interviewers during the project.

Data will be checked and processed monthly by regional coordinators. The experts from the central office will ensure regular data checking as well as final data processing and weighting on the national level.

In the first quarter of 2021, the national data will be transcoded according to European requirements. The survey will be evaluated by all interviewers, who participated in the project.

After the end of survey the quality report and Final Technical Report will be prepared and submitted.

Experts from the office will produce analysis of the AHM results on the basis of national findings. The conclusions will be presented at a press conference and published.

The AHM will provide comparable statistical information about accidents at work and other work-related health problems which will provide a basis for EU-level analysis.

## 1.2. List of Beneficiaries

Project Number <sup>1</sup>	876681	Project Acronym <sup>2</sup>	2019-CZ-LFS
-----------------------------	--------	------------------------------	-------------

### List of Beneficiaries

No	Name	Short name	Country	Project entry month <sup>8</sup>	Project exit month
1	CESKY STATISTICKY URAD	CSU	Czechia	1	20

## 1.3. Workplan Tables - Detailed implementation

### 1.3.1. WT1 List of work packages

WP Number <sup>9</sup>	WP Title	Lead beneficiary <sup>10</sup>	Person-months <sup>11</sup>	Start month <sup>12</sup>	End month <sup>13</sup>
WP1	AHM 2019	1 - CSU	5.90	1	20
<b>Total</b>			5.90		

**1.3.2. WT2 list of deliverables**

<b>Deliverable Number<sup>14</sup></b>	<b>Deliverable Title</b>	<b>WP number<sup>9</sup></b>	<b>Lead beneficiary</b>	<b>Type<sup>15</sup></b>	<b>Dissemination level<sup>16</sup></b>	<b>Due Date (in months)<sup>17</sup></b>
D1.1	Interim technical report	WP1	1 - CSU	Report	Confidential, only for members of the consortium (including the Commission Services)	3
D1.2	National micro-data	WP1	1 - CSU	data sets, microdata, etc	Confidential, only for members of the consortium (including the Commission Services)	18
D1.3	Final technical report	WP1	1 - CSU	Report	Confidential, only for members of the consortium (including the Commission Services)	20
D1.4	Quality report	WP1	1 - CSU	Report	Confidential, only for members of the consortium (including the Commission Services)	20

### 1.3.3. WT3 Work package descriptions

<b>Work package number</b> <sup>9</sup>	WP1	<b>Lead beneficiary</b> <sup>10</sup>	1 - CSU
<b>Work package title</b>	AHM 2019		
<b>Start month</b>	1	<b>End month</b>	20

#### Objectives

The objective of this project is conducting the ad hoc module on accidents at work and other work-related health problems in accordance with Commission Implementing Regulation (EU) 2018/1709 of 13 November 2018. The duration of the project is 20 months.

#### Description of work and role of partners

##### WP1 - AHM 2019 [Months: 1-20]

##### CSU

The methodological preparation will start in the last quarter of 2019 and will include the study of methodology, preparation (and testing) of questionnaire and methodological guidelines for interviewers. 14 regional coordinators and 250 interviewers will be trained before the beginning of the survey in field by 5 experts from the office. In addition, 14 regional directors will be in charge of regional teams. In one region, the function of regional coordinator is merged with regional director.

#### Participation per Partner

Partner number and short name	WP1 effort
1 - CSU	5.90
<b>Total</b>	5.90

#### List of deliverables

Deliverable Number <sup>14</sup>	Deliverable Title	Lead beneficiary	Type <sup>15</sup>	Dissemination level <sup>16</sup>	Due Date (in months) <sup>17</sup>
D1.1	Interim technical report	1 - CSU	Report	Confidential, only for members of the consortium (including the Commission Services)	3
D1.2	National micro-data	1 - CSU	data sets, microdata, etc	Confidential, only for members of the consortium (including the Commission Services)	18
D1.3	Final technical report	1 - CSU	Report	Confidential, only for members of the consortium (including the Commission Services)	20
D1.4	Quality report	1 - CSU	Report	Confidential, only for members of the	20

**List of deliverables**

<b>Deliverable Number<sup>14</sup></b>	<b>Deliverable Title</b>	<b>Lead beneficiary</b>	<b>Type<sup>15</sup></b>	<b>Dissemination level<sup>16</sup></b>	<b>Due Date (in months)<sup>17</sup></b>
				consortium (including the Commission Services)	

**Description of deliverables**

Before the start of the survey in field an interim report will be prepared. The survey itself will run throughout the year 2020. The expert from the central office and regional coordinators will provide methodological and technical support to interviewers during the project. Data will be checked and processed monthly by regional coordinators. The experts from the central office will ensure regular data checking as well as final data processing and weighting on the national level.

In the first quarter of 2021, the national data will be transcoded according to European requirements. The survey will be evaluated by all interviewers, who participated in the project. After the end of survey the quality report and Final Technical Report will be prepared and submitted.

D1.1 : Interim technical report [3]

Interim technical report: Report concerning the preparation of the fieldwork, English, questionnaire in Czech, instructions for interviewers Czech

D1.2 : National micro-data [18]

National micro-data

D1.3 : Final technical report [20]

Final technical report: Report including descriptions of the difficulties in field, solutions and recommendations for future implementation, English.

D1.4 : Quality report [20]

Quality report: English, ESS Metadata Handler.

**Schedule of relevant Milestones**

<b>Milestone number<sup>18</sup></b>	<b>Milestone title</b>	<b>Lead beneficiary</b>	<b>Due Date (in months)</b>	<b>Means of verification</b>
MS1	Dataset	1 - CSU	18	The preparation of the dataset for Eurostat



#### 1.3.4. WT4 List of milestones

<b>Milestone number<sup>18</sup></b>	<b>Milestone title</b>	<b>WP number<sup>9</sup></b>	<b>Lead beneficiary</b>	<b>Due Date (in months)<sup>17</sup></b>	<b>Means of verification</b>
MS1	Dataset	WP1	1 - CSU	18	The preparation of the dataset for Eurostat

### *1.3.5. WT5 Critical Implementation risks and mitigation actions*

No risks indicated

1.3.6. *WT6 Summary of project effort in person-months*

	<b>WP1</b>	<b>Total Person/Months per Participant</b>
1 - CSU	5.90	5.90
<b>Total Person/Months</b>	5.90	5.90

### *1.3.7. WT7 Tentative schedule of project reviews*

No project reviews indicated

### **1. Project number**

The project number has been assigned by the Commission as the unique identifier for your project. It cannot be changed. The project number **should appear on each page of the grant agreement preparation documents (part A and part B)** to prevent errors during its handling.

### **2. Project acronym**

Use the project acronym as given in the submitted proposal. It can generally not be changed. The same acronym **should appear on each page of the grant agreement preparation documents (part A and part B)** to prevent errors during its handling.

### **3. Project title**

Use the title (preferably no longer than 200 characters) as indicated in the submitted proposal. Minor corrections are possible if agreed during the preparation of the grant agreement.

### **4. Starting date**

Unless a specific (fixed) starting date is duly justified and agreed upon during the preparation of the Grant Agreement, the project will start on the first day of the month following the entry into force of the Grant Agreement (NB : entry into force = signature by the Commission). Please note that if a fixed starting date is used, you will be required to provide a written justification.

### **5. Duration**

Insert the duration of the project in full months.

### **6. Call (part) identifier**

The Call (part) identifier is the reference number given in the call or part of the call you were addressing, as indicated in the publication of the call in the Official Journal of the European Union. You have to use the identifier given by the Commission in the letter inviting to prepare the grant agreement.

### **7. Abstract**

### **8. Project Entry Month**

The month at which the participant joined the consortium, month 1 marking the start date of the project, and all other start dates being relative to this start date.

### **9. Work Package number**

Work package number: WP1, WP2, WP3, ..., WPn

### **10. Lead beneficiary**

This must be one of the beneficiaries in the grant (not a third party) - Number of the beneficiary leading the work in this work package

### **11. Person-months per work package**

The total number of person-months allocated to each work package.

### **12. Start month**

Relative start date for the work in the specific work packages, month 1 marking the start date of the project, and all other start dates being relative to this start date.

### **13. End month**

Relative end date, month 1 marking the start date of the project, and all end dates being relative to this start date.

### **14. Deliverable number**

Deliverable numbers: D1 - Dn

### **15. Type**

Please indicate the type of the deliverable using one of the following codes:

R	Document, report
DEM	Demonstrator, pilot, prototype
DEC	Websites, patent filings, videos, etc.
OTHER	
ETHICS	Ethics requirement
ORDP	Open Research Data Pilot
DATA	data sets, microdata, etc.

## 16. Dissemination level

Please indicate the dissemination level using one of the following codes:

- PU Public
- CO Confidential, only for members of the consortium (including the Commission Services)
- EU-RES Classified Information: RESTREINT UE (Commission Decision 2005/444/EC)
- EU-CON Classified Information: CONFIDENTIEL UE (Commission Decision 2005/444/EC)
- EU-SEC Classified Information: SECRET UE (Commission Decision 2005/444/EC)

## 17. Delivery date for Deliverable

Month in which the deliverables will be available, month 1 marking the start date of the project, and all delivery dates being relative to this start date.

## 18. Milestone number

Milestone number: MS1, MS2, ..., MSn

## 19. Review number

Review number: RV1, RV2, ..., RVn

## 20. Installation Number

Number progressively the installations of a same infrastructure. An installation is a part of an infrastructure that could be used independently from the rest.

## 21. Installation country

Code of the country where the installation is located or IO if the access provider (the beneficiary or linked third party) is an international organization, an ERIC or a similar legal entity.

## 22. Type of access

- VA if virtual access,
- TA-uc if trans-national access with access costs declared on the basis of unit cost,
- TA-ac if trans-national access with access costs declared as actual costs, and
- TA-cb if trans-national access with access costs declared as a combination of actual costs and costs on the basis of unit cost.

## 23. Access costs

Cost of the access provided under the project. For virtual access fill only the second column. For trans-national access fill one of the two columns or both according to the way access costs are declared. Trans-national access costs on the basis of unit cost will result from the unit cost by the quantity of access to be provided.



# European Statistics

## Proposal Template

### Project Technical Description (Part B)

LFS 2020 module, quality improvement and breaks in time series exercise  
**ESTAT-2019-03-4**

**Version 1.0**  
**6 May 2019**

#### Disclaimer

This document is aimed at informing applicants for EU funding. It serves only as an example. The actual web forms and templates provided in the Funding & Tenders Portal Electronic Submission System might differ from this example. Proposals (and annexes and supporting documents) must be prepared and submitted directly inside the Portal.



## COVER PAGE

*Part B of the proposal must be filled out by the participants in WORD, assembled and uploaded as PDF in the FTP Submission System.*

PROJECT	
Project acronym:	2019-CZ-LFS
Project title:	LFS 2020 ad hoc module on accidents at work and other work-related health problems
Coordinator contact:	<input type="text"/> Czech Statistical Office

PARTICIPANTS				
<i>Please use the same numbering as in part A of the proposal form.</i>				
<i>List beneficiaries and linked third parties (affiliated entities).</i>				
Number	Role	Name	Short name	Country
1	BEN	CESKY STATISTICKY URAD	CZSO	CZ





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## 1. PROJECT SUMMARY

### Project summary

#### Context & overall objectives

The objective of this project is conducting the ad hoc module on accidents at work and other work-related health problems in accordance with Commission Implementing Regulation (EU) 2018/1709 of 13 November 2018. The duration of the project is 20 months. There will be one beneficiary – Czech Statistical Office.

The AHM 2020 questionnaire will follow immediately after the LFS-core questionnaire on the first wave of interviews in each quarter of the whole year 2020.

#### Work planned & main achievements

The methodological preparation will start in the last quarter of 2019 and will include the study of methodology, preparation (and testing) of questionnaire and methodological guidelines for interviewers. 14 regional coordinators and 250 interviewers will be trained before the beginning of the survey in field by 5 experts from the office. In addition, 13 regional directors will be in charge of regional teams. In some regions, functions of regional director and regional coordinator can be merged.

Before the start of the survey in field an interim report will be prepared. The survey itself will run throughout the year 2020. The expert from the central office and regional coordinators will provide methodological and technical support to interviewers during the project.

Data will be checked and processed monthly by regional coordinators. The experts from the central office will ensure regular data checking as well as final data processing and weighting on the national level.

In the first quarter of 2021, the national data will be transcoded according to European requirements. The survey will be evaluated by all interviewers, who participated in the project.

#### Results & impacts

After the end of survey the quality report and Final Technical Report will be prepared and submitted.

Experts from the office will produce analysis of the AHM results on the basis of national findings. The conclusions will be presented at a press conference and published.

The AHM will provide comparable statistical information about accidents at work and other work-related health problems which will provide a basis for EU-level analysis.

## 2. PROJECT BACKGROUND, NEEDS ASSESSMENT & RELEVANCE

### Background, needs analysis & relevance

The objective of this project is conducting of the 2020 ad hoc module. Commission Implementing Regulation (EU) 2018/1709 of 13 November 2018, specifying the technical characteristics of the 2020 ad hoc module on accidents at work and other work-related health problems, defines the detailed specifications to be collected. It is binding in its entirety and directly applicable in all EU Member States and EEA countries.

The project builds on previous ad hoc modules on accidents at work and other work-related health problems from 2007 and 2013 will provide a comparison over time.

## 3. OBJECTIVES, IMPACT & METHODOLOGY

### 3.1 Objectives

#### Objectives

The main aim of the project is the implementation of the LFS AHM 2020, collecting methodologically sound and valid data in accordance with Commission Implementing Regulation (EU) 2018/1709 of 13 November 2018 specifying the technical characteristics of the 2020 ad hoc module as well as increasing the comparability of results by the use of the proposed model questionnaire as agreed by the LAMAS working group.

The Final Technical Implementation Report on the action will cover the general description and technical details of the implementation, evaluation of the project, overview of methodological problems that occur during the realisation and other relevant information based on the detailed description. The final report will also include the main results (frequency tables), the presentation of the key points and executive summary. Final Technical Implementation Report for the LFS 2020 ad hoc module will be submitted to Eurostat by the end of March 2021 and Final Quality Report will be submitted to Eurostat by the end of May 2021.

On the basis of national findings the experts from the central office will produce the analysis of the AHM results that will be published on the websites of Czech Statistical Office.

### 3.2 Impact

#### Impact & ambition

The short-term aim of the project is to ensure methodological preparation, training and continuous work in field, to collect and deliver the data according to Eurostat methodology.

The ad hoc module 2020 survey is related to the goals and mission of Eurostat and the policy agenda of European Commission to improve the quality of the working situation in the Member States and will provide information about health and safety at work in Europe. It will provide results in the medium-term (state of 2020) and in the long-term (possibility to compare previous runs of the module 2007 and 2013).

The labour market is going through a number of changes that are reflected on it in the long-term (e.g. automatization, changing work pattern, ageing of the working population, larger flows of migrants). It will be possible to observe and define the most vulnerable groups (e.g. by gender, age, NACE, ISCO) connected with accidents at work and other work-related health problems and make comparative analysis of the 2007, 2013 and 2020 ad-hoc modules (as well as future repetitions of this module).

### 3.3 Concept & methodology

#### Concept & methodology

The Labour Force Survey is conducted by Czech Statistical Office since December 1992. The survey covers the resident non-institutional population aged 15 years and over in private households living in the chosen dwellings continuously (two-stage sampling, intra-annual rotation pattern).

The ad hoc module 2020 will be conducted on a sub-sample of the standard Labour Force Survey module in all dwellings randomly selected for the first wave of interviews in each quarter of the whole year 2020. The LFS in Czech Republic is compiled of EU-LFS core survey and EU-LFS ad-hoc module, it is combined survey, but costs of each part could be clearly identified. Interviewing of the AHM respondents follow after questions of the core LFS.

Placing the module right after the EU-LFS core survey on the first wave is a standard and verified approach to guarantee the highest level of response.

There will be 5 senior statisticians/experts (including 1 main coordinator of the project) from the central office to ensure preparation, training, realisation, supervision and final reporting, including analysis of the results. As the Czech republic consists of 14 regions, there will be 14 regional coordinators and 250 interviewers will directly contribute to the survey. Regional coordinators are considered as mediators between interviewers and experts from the central office. Interviewers are deployed throughout the country by region size. In addition 13 regional directors will be in charge of regional teams (merged function).

Methodological preparation within the office will take place in the last quarter of 2019, starting in October 2019. It will include study of available methodology which might be discussed with Eurostat. Afterwards, the questionnaires (both paper and electronic version) and instructions for interviewers will be prepared. In November 2019, the questionnaire will be implemented into the electronic mode (using Blaise) and tested twice in cognitive laboratory. The cognitive laboratory consists of experts from central office, senior fieldworkers and regional coordinators, who usually provide valuable suggestions (e.g. regarding the wording of questions in survey). The final version of questionnaire and instructions will be presented to the regional coordinators and interviewers during the training in December 2019.

The survey itself will start in January 2020 and end in December 2020. Interviewers will perform the survey on the defined sub-sample. Expert from the central office (main coordinator) and regional coordinators will provide methodological and technical support to interviewers in field during the project.

The data will be checked and processed mostly by regional coordinators. Electronic questionnaire will contain logic checkings to prevent errors in field. The experts from the central office will ensure regular data checking as well as final data processing and weighting on the national level.

In January and February 2021 the national data will be transcoded according to the requirements of Eurostat. The survey will be evaluated by all interviewers, who will participate in the action. In March 2021 the Final Evaluation Report will be prepared as a part of Final Technical Implementation report and will include the description of problems which occurred during the survey and recommendations for improvements.

The main mode of data collection will be CAPI. In justified cases (eg. laptop breakdown) interviewers can use the paper questionnaire (PAPI). The participation to the module questionnaire is voluntary, response rate of AHM questionnaire will be probably around 46 %. The proxy interviews will be allowed, there will be anticipated proxy interviews around 38 %.

The average length of the interview with relevant respondent (or proxy) in the AHM would be at maximum 6 minutes per person. Relevant sample, including anticipated non-response, of target group was estimated as 30 000 persons.

### 3.4 Cost effectiveness

#### Cost effectiveness

The largest budget item is the personnel costs. The direct personnel costs are calculated according to the Unit costs declaration for 2019. As specified in detailed budget table, section A. Direct personnel costs, in this project will be only operational permanent staff. There will be 282 permanent staff in total.

It includes **5 senior statisticians** – experts from the central office, who will ensure preparation, training, realisation, supervision and final reporting of the project (400 hours in total), **13 regional managers** who will be in charge of regional teams (156 hours in total), **14 regional coordinators** who will provide methodological and technical support to the interviewers and data checking on regional level (392 hours in total) and **250 interviewers** who will perform the survey in field (6250 hours in total).

Average workload of interviewer is assumed to 25 hours. It include 4 hours of training, 12 hours of survey, 3 hours of evaluation of survey and 6 hours of administration (checking, coding, recording of working hours). Average workload of regional manager is assumed to 12 hours (administration - checking the reported working hours). Average workload of regional coordinator is assumed to 28 hours (training, administration, checking the data, methodological and technical support to the interviewers).

In the section B. Direct travel and subsistence costs of the detailed budget, there are subsistence costs for staff in field (250 interviewers). The daily allowance for subsistence costs is applied according to the national rules to cover cost of the travel expenses and meals in field.

In the section E. Other direct costs of detailed budget in Other goods and services, there is the item Printing of contact materials. There are costs of printing the informational brochures and leaflets to inform the respondents about the survey. Usually 17 000 of materials is enough (one brochure/leaflet to household). These materials are highly appreciated by the respondents.

### 3.5 European added value & impact on non-EU countries

#### European dimension

As the Commission Implementing Regulation (EU) 2018/1709 of 13 November 2018, specifying the technical characteristics of the 2020 ad hoc module on accidents at work and other work-related health problems is binding in its entirety and directly applicable in all EU Member States and EEA countries, there will be comparable statistical information about this theme across the concerned countries.


#### Impact on non-EU countries

Not applicable



### 3.6 Combined surveys

#### Combined surveys

 *In case of combined surveys (i.e. surveys including an EU part and a national part), only the costs generated by the **EU part** of the survey are **eligible**.*

Is the EU survey combined with a national survey?

Yes

No

If yes, can costs of each part (EU and national) be clearly identified?

Yes

No

If the costs cannot be clearly separated, what is the estimated proportion between the two?

EU..... % / National.....%

Explain how you have estimated the proportion.

## 4. ACTIVITIES & WORK PACKAGES

### 4.1 Activities & work packages

#### Work package 1

Work package 1: 2019-CZ-LFS			
<b>Duration months:</b>	M1 – M20	<b>Lead beneficiary:</b>	1-CZSO
Objectives			
Collecting methodologically sound and valid data in accordance with Commission Implementing Regulation (EU) 2018/1709 of 13 November 2018 specifying the technical characteristics of the 2020 ad hoc module			
Description of the activities (what, how, where)			
Task number (continuous numbering linked to WP)	Task name	Description	
1.1	Preparatory works	Preparation of national questionnaire (paper, electronic) and instruction for interviewers, testing of questionnaire, Interim Report to Eurostat	
1.2	Training	Training of interviewers and regional coordinators by experts from the central office	
1.3	Data collection	Data collection in field, survey on the first wave of interviews in each quarter of the whole year 2020	
1.4	Evaluation	Evaluation report from interviewers	
1.5	Data preparation	Transcoding of the data, weighting on the national level, Quality Report, Final Technical and Financial Report	
Division of work			
		Participant	With help of subcontracting / in-kind contribution

Task number (continuous numbering linked to WP)	Task name	Name	Role (COO, BEN, LTP, OTHER)	(Yes/No and which)			
1.1	Preparatory works	Czech Statistical Office	COO	No			
1.2	Training	Czech Statistical Office	COO	No			
1.3	Data collection	Czech Statistical Office	COO	No			
1.4	Evaluation	Czech Statistical Office	COO	No			
1.5	Data preparation	Czech Statistical Office	COO	No			
Milestones (outputs/outcomes) & deliverables							
Milestone number (continuous numbering)	Milestone name	Work package number	Lead beneficiary	Means of verification		Due date (month number)	Description
MS1	National micro-data	1.3	CSU	eDamis		M18	Transfer of the national micro-data
Deliverable number (continuous numbering linked to WP)	Deliverable name	Work package number	Lead beneficiary	Type	Dissemination level	Due date (month number)	Description (including format and language)
D1.1	Interim technical report	1.1 1.2	CSU	R — Document, report	Confidential	M3	Report concerning the preparation of the fieldwork, English, questionnaire in Czech+English, instructions for interviewers Czech+English, pdf
D1.2	National micro-data	1.3	CSU	DATA — microdata	Confidential	M18	National micro-data
D1.3	Final technical report	1.4	CSU	R — Document, report	Confidential	M20	Report including descriptions of the difficulties in field, solutions and recommendations for future implementation, English, pdf

D1.4	Quality report	1.5	CSU	R — Document, report	Confidential	M20	Quality report, English, ESS Metadata Handler
<b>Estimated budget — Resources</b>							
See detailed budget table (annex 1).							
<b>Subcontracting</b>							
Subcontract number (continuous numbering linked to WP)	Subcontract name	Description (including task number to which it is linked)	Estimated costs (EUR)	Justification (why is subcontracting necessary?)	Best-value-for-money (how do you intend to ensure it?)		
S1.1							



### 4.2 Timetable

<b>Starting date:</b>	1/10/2019																			
<b>Timetable</b>																				
<i>Fill in cells in beige to show the duration of activities. Repeat lines/columns as necessary.</i>																				
<b>Note:</b> Use the project month numbers instead of calendar months. Month 1 marks always the start of the project. In the timeline you should indicate the timing of each activity per WP.																				
ACTIVITY	MONTHS																			
	M 1	M 2	M 3	M 4	M 5	M 6	M 7	M 8	M 9	M 10	M 11	M 12	M 13	M 14	M 15	M 16	M 17	M 18	M 19	M 20
Activity 1.1 – Preparatory works	Beige	Beige	Beige																	
Activity 1.2 - Training		Beige	Beige																	
Activity 1.3 - Data collection				Beige	Beige	Beige	Beige	Beige	Beige	Beige	Beige	Beige	Beige	Beige	Beige					
Activity 1.4 - Evaluation																Beige				
Activity 1.5 – Data preparation																	Beige	Beige	Beige	Beige

## 5. PARTICIPANTS & PROJECT MANAGEMENT

### 5.1 Participants

Participants
See cover page.

Consortium cooperation & division of roles
<i>Not applicable</i>

Project set-up & division of roles
The project is mono-beneficiary, the beneficiary is Czech Statistical Office, there are no third parties.

### 5.2 Project management

Project management
<p>There will be 5 senior statisticians/experts (including the main coordinator of the project) from the central office to ensure methodological preparation of the module, training, realisation, supervision and final reporting, including analysis of the results.</p> <p>As the Czech republic consists of 14 regions, there will be 14 regional coordinators and 250 interviewers will directly contribute to the survey. Regional coordinators are considered as mediators between interviewers and experts from the central office. If there will be any problem in field, the interviewer has to inform the regional coordinator. With respect of nature of the problem the regional coordinator can contact the main coordinator of the project. The coordinator will provide methodological and technical support during the project. In addition 13 regional directors will be in charge of the regional teams (merged function).</p> <p>The data will be checked and processed mostly by regional coordinators. Electronic questionnaire will contain logic checkings to prevent errors in field. The experts from the central office will ensure regular data checking as well as final data processing and weighting on the national level.</p> <p>In January and February 2021 the national data will be transcoded according to the requirements of Eurostat. The survey will be evaluated by all interviewers, who will participated in the action. In March 2021 the Final Evaluation Report will be prepared as a part of Final Technical Implementation report and will include the description of problems which occurred during the survey and recommendations for improvements.</p>

Staff involved
<p>There will be <b>282</b> operational permanent staff in total in the project.</p> <p><b>5 senior statisticians/experts (including project leader – main coordinator)</b> – 2 senior statisticians (grade 14), 2 senior statisticians (grade 13) and 1 senior statistician (grade 9) will be working as one team to ensure preparatory works, training, realisation, provide methodological and technical support to the other staff in project, supervision, regular data checking, final reporting and analysis. Project leader/main coordinator is in charge of the team and is responsible for all activities, monitoring, outputs and deliverables of the project. One of senior statisticians could fill in for the main coordinator if necessary.</p> <p><b>13 regional managers</b> – 2 regional managers (grade 14), 1 regional manager (grade 13), 10 regional managers (grade 10). They will be in charge of the regional teams (interviewers and regional coordinator in each region) and they will ensure the administration (checking the reported working hours). Regional manager could fill in for regional</p>

coordinator if necessary.

**14 regional coordinators** – 1 regional coordinator (grade 12), 1 regional coordinator (grade 11), 10 regional coordinators (grade 10) and 2 regional coordinators (grade 9). The regional coordinators will be mediators between interviewers and experts or coordinator. They will provide methodological and technical support to interviewers during the project and will ensure the data checking on the regional level. Regional coordinator could fill in for interviewer if necessary.

**250 interviewers** – 1 interviewer (grade 12), 18 interviewers (grade 10), 231 interviewers (grade 9). The interviewers will perform the survey on defined subsample and after the survey they will make evaluation of the survey.

#### Critical risks & risk management strategy

Risk number	Description of risk	Work package number	Proposed risk-mitigation measures

#### Monitoring & evaluation strategy

Before the survey starts, the project leader/main coordinator and experts will check all activities related to preparatory works.

During the data collection in the field, regional coordinators will be controlling the data collection at regional level and expert will be continuously monitoring the data collection on the republic level.

After the survey will be completed, all of our interviewers will fill in a questionnaire related to the evaluation of the survey in field. The survey data will be transcoded according to Eurostat's requirements and the Final Technical Report and Quality Report will be prepared and submitted.

### 5.3 Dissemination, communication & visibility

#### Dissemination, communication & visibility of EU funding

In the instructions for interviewers there will be a brief information about the ad hoc modules, about the Commission Implementing Regulation (EU) 2018/1709 of 13 November 2018 and EU funding.

The survey of AHM2020 will be promoted by leaflets and brochures for the respondents (17 000 informational brochures and leaflets). On these materials there are the EU emblem and notice that the survey is funded by EU.

After the survey ends, the experts from the office will produce analysis of the AHM2020 results on the basis of national findings. The analysis will be published on our website [www.czso.cz](http://www.czso.cz) in Czech and English language, Word format. In the analysis, there will be mention about the EU funding (with EU emblem) and about the Commission Implementing Regulation (EU) 2018/1709 of 13 November 2018. The conclusions of the analysis will be presented at a press conference with mention of EU funding (with EU emblem) and published in our statistical magazine "Statistics and us" (Czech language, online at [www.czso.cz](http://www.czso.cz) and printed form).

### 5.4 Ethics & security

#### Ethics


Not applicable

<b>Security</b>
Not applicable

## 5.5 Sustainability & continuation

<b>Sustainability, long-term impact &amp; continuation</b>
<p><b>Financial sustainability:</b> An appropriate amount of financial resources is reserved in the budget of CZSO for the project.</p> <p>The project builds on previous ad hoc modules on accidents at work and other work-related health problems from 2007 and 2013.</p> <p>For the future repetitions of this module, it will be possible to (partly or fully) use the electronic and paper questionnaire and the instructions for interviewers (with modification respecting actual regulation for the module).</p>

## 6. DECLARATIONS

<b>Other EU funding</b>						
<p><b>Information concerning other EU grants for this project</b></p> <p> Please note that there is a strict prohibition of double funding. It is important that you provide full and complete information on all other EU funding for the project.</p> <p>Give information on any other grant applications pending or similar projects submitted by your consortium. Name the EU programme, project reference number and title. Include EU funding managed by authorities in EU Member States or other funding bodies (e.g. LIFE+, European Structural and Investment Funds Regional Funds,, European Investment Bank, ISF national programmes, Agricultural Funds, etc.).</p>						<p><b>YES/NO</b> (if NO, add details)</p>
We confirm that to our best knowledge neither the project as a whole nor any parts of it have benefitted from any other EU grant.						YES
We confirm that to our best knowledge neither the project as a whole nor any parts of it are (nor will be) submitted for any other EU grant.						YES
<b>Information concerning other funding for this project</b>						
Will the project get any funding from other public sources (EU, national, international)?						NO
Will the project be part of a set of coordinated/complementary/joint projects which get funding from other public sources (EU, national, international; e.g. <b>combined surveys</b> )?						NO
<b>Information concerning other EU funding in the same policy area</b>						
<p>Have any of the participants already benefitted from funding under this EU programme (or previous programmes) in the last 4 years? Include EU funding managed by authorities in EU Member States or other funding bodies (e.g. LIFE+, European Structural and Investment Funds Regional Funds,, European Investment Bank, ISF national programmes, Agricultural Funds, etc.).</p> <p>The labels used mean:</p> <p>COO — Coordinator</p> <p>BEN — Beneficiary</p> <p>LTP — Linked third party/affiliated entity.</p>						
Participant	Name of EU Programme	Reference number and title of the project	Period (start and end date)	Role (COO, BEN, LTP, OTHER)	Amount (EUR)	Project website (if any)

Czech Statistical Office (CZSO)	Eurostat	Labour Force Survey ad hoc module 2016 on young people on the labour market No.07153.2015.001-2015.423	01/10/2015 – 31/03/2017	BEN	52 511,26	
CZSO	Eurostat	LFS 2017 ad hoc module on self-employment No. 07131.2016.001-2016.302	01/10/2016 – 31/03/2018	BEN	68 958,22	
CZSO	Eurostat	LFS 2019 ad hoc module on work organisation and working time arrangements No. 821853 – 2018-CZ-LFS AHM	01/10/2018 – 31/05/2020	BEN	81 676,08	

**Information concerning other EU funding in other policy areas**

*Have any of the participants benefitted from EU funding in other policy areas in the last 4 years? Include EU funding managed by authorities in EU Member States or other funding bodies (e.g. LIFE+, European Structural and Investment Funds Regional Funds,, European Investment Bank, ISF national programmes, Agricultural Funds, etc.).*

**Note:** *If the funding was awarded to a group of beneficiaries, mention only the amount awarded to the participant.*

Participant	Name of EU Programme	Reference number and title of the project	Period (start and end date)	Role (COO, BEN, LTP, OTHER)	Amount (EUR)	Project website (if any)
CZSO	DG ECFIN	Joint Harmonised EU Programme of business and consumer surveys  Framework Agreement 2015-2021 (Construction, Retail, Service, Industry and Investment Surveys) No.ECFIN/195/2014	2015 - 2021	BEN	---	
CZSO	DG ECFIN	Specific Grant Agreement for an Action Business and Consumer Surveys (Construction, Retail, Service, Industry and Investment Surveys) No.ECFIN/010/2015 /703824	01/05/2015 – 30/04/2016	BEN	56 828,00	
CZSO	DG ECFIN	Specific Grant Agreement for an Action Business and Consumer Surveys (Construction, Retail, Service, Industry and Investment Surveys) No.ECFIN/028/2016	01/05/2016 – 30/04/2017	BEN	55 415,00	

		/72861				
CZSO	DG ECFIN	Specific Grant Agreement for an Action Business and Consumer Surveys (Construction, Retail, Service, Industry and Investment Surveys) No.ECFIN/020/2017/751347	01/05/2017 – 30/04/2018	BEN	52 950,50	
CZSO	DG ECFIN	Specific Grant Agreement for an Action Business and Consumer Surveys (Construction, Retail, Service, Industry and Investment Surveys) No.ECFIN/008/2018/774198	01/05/2018 – 30/04/2019	BEN	52 881,00	
CZSO	DG ECFIN	Specific Grant Agreement for an Action Business and Consumer Surveys (Construction, Retail, Service, Industry and Investment Surveys)	01/05/2019 – 30/04/2020	BEN	48 442,26	
CZSO	Eurostat	Development and implementation of quality framework for National accounts No.04121.2015.002-2015.162	01/01/2016 – 31/12/2016	BEN	34 982,90	
CZSO	Eurostat	Improvement of the use of administrative data sources (ESS.VIP ADMIN WP6 Pilot studies and applications) No.07112.2015.002-2015.358	01/10/2015 – 31/12/2016	BEN	31 903,57	
CZSO	Eurostat	Statistics on the usage of Information and Communication Technologies 2016 No.06163.2015.001-2015.570 (2 actions)	Action 1: 01/10/2015 – 31/12/2016 Action 2: 01/03/2016 – 30/11/2016	BEN	114 946,96	
CZSO	Eurostat	Farm structure survey 2016 No.08411.2015.002-2015.748	10/12/2015 – 10/06/2018	BEN	150 000,00	
CZSO	Eurostat	ESS.VIP ESBRS – 2015 Individual	01/01/2016 –	BEN	25 288,29	



		grants - Implementation of interoperable business registers  No.11172.2015.002- 2015.506	31/03/20 17			
CZSO	Eurostat	PPPs data collection 2017-2018  No. 04152.2016.001- 2016.154	01/11/20 16 – 31/07/20 19	BEN	81 745,02	
CZSO	Eurostat	Progress towards full implementation of the ESA 2010 and its transmission programme for quarterly and annual National Accounts and lifting of respective derogations, development and implementation of quality framework for National Accounts data  No. 04121.2016.003- 2016.350  (3 actions)	Action 1: 01/12/20 16 – 31/08/20 18  Action 2: 01/02/20 17 – 31/08/20 17  Action 3: 01/09/20 17 – 31/08/20 18	BEN	65 192,50	
CZSO	Eurostat	Statistics on the usage of Information and Communication Technologies 2017  No. 06163.2016.003- 2016.441  (2 actions)	Action 1: 01/10/20 16 – 31/12/20 17  Action 2: 01/03/20 17 – 31/12/20 17	BEN	124 124,54	
CZSO	Eurostat	Progress towards full implementation of the ESA 2010 and its transmission programme for National Accounts, development and implementation of quality framework fo National Accounts data  No. 04121.2017.001- 2017.255	23/03/20 17 – 30/06/20 19	BEN	42 345,34	
CZSO	Eurostat	Statistics on the usage of Information and Communication Technologies 2018  No. 06163.2017.003- 2017.467  (2 actions)	Action 1: 01/10/20 17 – 31/12/20 18  Action 2: 01/01/20 18 – 31/12/20	BEN	95 900,18	



			18			
CZSO	Eurostat	PPPs data collection 2019 No. 824229-2018/CZ/PPP	01/11/2018 – 31/01/2020	BEN	44 730,09	
CZSO	Eurostat	Improvements in the National Accounts No. 831395-2018/CZ/NA-BOP	01/07/2018 – 31/08/2022	BEN	79 913,89	
CZSO	Eurostat	Statistics on the usage of Information and Communication Technologies 2019, Enterprises No. 831430 – 2018-CZ-ICT ENTR	01/10/2018 – 31/12/2019	BEN	37 670,46	
CZSO	Eurostat	Statistics on the usage of Information and Communication Technologies 2019, Households No. 831421 – 2018-CZ-ICT HH IND	01/01/2019 – 31/12/2019	BEN	53 656,20	





## ANNEXES

### LIST OF ANNEXES

Detailed budget table (annex 1 to Part B) — mandatory

Unit cost declaration (annex 3 to Part B) — mandatory

HISTORY OF CHANGES		
VERSION	PUBLICATION DATE	CHANGE
1.0	06.05.2019	Initial version

DETAILED BUDGET TABLE						
Name of the applicant		Czech Statistical Office				
Title of the action		LFS 2020 ad hoc module on accidents at work and other work-related health problems				
<b>COSTS OF THE ACTION</b>						
<b>A. Direct personnel costs</b>						
Profile (i.e. statistician, IT ...)	Unit cost grade	Nb of persons [A]	Days [B]	Unit cost [C]	SubTotal A*B*C	
<b>a1: Staff reimbursed on the basis of unit costs</b>						
<b>Operational Staff</b>						
<b>Permanent staff</b>						
Senior Statistician - grade 14	14	2	6,875	213,82	2 940,03 €	
Senior Statistician - grade 13	13	2	5,625	125,49	1 411,76 €	
Senior Statistician - grade 9	9	1	25	95,58	2 389,50 €	
Regional Manager - grade 14	14	2	1,5	213,82	641,46 €	
Regional Manager - grade 13	13	1	1,5	125,49	188,24 €	
Regional Manager - grade 12	12	10	1,5	119,21	1 788,15 €	
Regional Coordinator - grade 12	12	1	3,5	119,21	417,24 €	
Regional Coordinator - grade 11	11	1	3,5	110,81	387,84 €	
Regional Coordinator - grade 10	10	10	3,5	102,65	3 592,75 €	
Regional Coordinator - grade 9	9	2	3,5	95,58	669,06 €	
Interviewer - grade 12	12	1	3,125	119,21	372,53 €	
Interviewer - grade 10	10	18	3,125	102,65	5 774,06 €	
Interviewer - grade 9	9	231	3,125	95,58	68 996,81 €	
<i>Sub-Total permanent staff</i>					<b>89 569,42 €</b>	
<b>Temporary staff</b>						
		0	0	0,00	0,00 €	
<i>Sub-Total temporary staff</i>					<b>0,00 €</b>	
<b>Administrative staff</b>						
<b>Permanent staff</b>						
		0	0	0,00	0,00 €	
<i>Sub-Total permanent staff</i>					<b>0,00 €</b>	
<b>Temporary staff</b>						
		0	0	0,00	0,00 €	
<i>Sub-Total temporary staff</i>					<b>0,00 €</b>	
<b>Other staff costs</b>						
		0	0	0,00	0,00 €	
<i>Sub-Total other staff costs</i>					<b>0,00 €</b>	
<i>Sub-Total a1: costs of staff reimbursed on the basis of unit costs</i>					<b>89 569,42 €</b>	
<b>a2: Staff paid on deliverables (interviews, questionnaires, etc). To be reimbursed on the basis of actual costs.</b>						
Activity paid on deliverables		Quantity [A]	Rate per item [B]	SubTotal A*B		
		0	0,00	0,00 €		
<i>Sub-Total a2: Staff paid on deliverables</i>					<b>0,00 €</b>	
<b>Total direct personnel costs</b>					<b>89 569,42 €</b>	
<b>B. Direct travel and subsistence costs</b>						
<b>Travel costs</b>						
Means of transport	Origin	Destination	Nb of persons [A]	Unit cost [B]	SubTotal A*B	
			0	0,00	0,00 €	
<b>Total travel costs</b>					<b>0,00 €</b>	
<b>Subsistence costs</b>						
Number of persons [A]	Days [B]	Nights [C]	Daily allowance [D]	Hotel allowance [E]	SubTotal A*[(B*D)+(C*E)]	
250	3,90293	0	3,18	0,00	3 106,43 €	
<b>Total subsistence costs</b>					<b>3 106,43 €</b>	

C. Direct costs of subcontracting					
Brief description of tasks subcontracted	Name of subcontractor (if known)				SubTotal
					0,00 €
<b>Total direct costs of subcontracting</b>					<b>0,00 €</b>
<b>% of subcontracting on the total eligible costs</b>					<b>0,00%</b>
E. Other direct costs					
Depreciation costs of equipment					
Description	Duration (Months used) [A]	Depreciation period (months) [B]	Percentage of use [C]	Real cost [D]	SubTotal [E]=(A/B)xCxD
	0	0	0%	0,00	0,00 €
Sub-Total depreciation costs					0,00 €
Other goods and services (other equipment costs, consumables, postal charges, telephone costs, translation etc.)					
Description			Quantity [A]	Unit cost [B]	SubTotal [C]=[A]*[B]
Printing of contact materials			17000	0,21	3 494,74 €
Sub-Total other goods and services					3 494,74 €
<b>Total other direct costs</b>					<b>3 494,74 €</b>
<b>Total direct costs</b>					<b>96 170,59 €</b>
<b>Total indirect costs (30% of direct personnel costs)</b>					<b>26 870,83 €</b>
<b>TOTAL ELIGIBLE COSTS</b>					<b>123 041,42 €</b>
RECEIPTS					
<b>1. Income generated by the action</b>			<b>0,00%</b>	<b>0,00 €</b>	
<b>Enrolment fees</b>					
					0,00 €
<b>Other income</b>					
					0,00 €
<b>2. Financial contribution given by third parties to the beneficiary</b>			<b>0,00%</b>	<b>0,00 €</b>	
<b>3. Own contribution by the beneficiary</b>			<b>30,00%</b>	<b>36 912,43 €</b>	
<b>4. EU Contribution</b>					
<b>Maximum EU Contribution</b>			<b>70,00%</b>	<b>86 128,99 €</b>	
<b>Requested EU Contribution</b>			<b>70,00%</b>	<b>86 128,99 €</b>	
			<b>100,00%</b>	<b>123 041,42 €</b>	

## ESTIMATED BUDGET FOR THE ACTION

Estimated eligible <sup>1</sup> costs (per budget category)								EU contribution			Action's estimated receipts			Additional information	
A. Direct personnel costs		B. Direct travel and subsistence costs		C. Direct costs of subcontracting	E. Other direct costs	F. Indirect costs <sup>2</sup>	Total costs	Reimbursement rate % <sup>3</sup>	Maximum EU contribution <sup>4</sup>	Maximum grant amount <sup>5</sup>	Income generated by the action	Financial contributions given by third parties to the beneficiary	Action's total receipts	Estimated costs of beneficiaries/ linked third parties not receiving funding	
A.1 Employees (or equivalent)	A.1 Employees (or equivalent)	B.1 Travel	B.2 Subsistence		E.1 Equipment										
A.2 Natural persons under direct contract and seconded persons	A.2 Natural persons under direct contract and seconded persons				E.2 Other goods and services										
Cost form <sup>6</sup>	Unit <sup>7</sup>	Actual	Actual	Actual	Actual	Actual	Flat-rate <sup>8</sup>								
	a1	a2	b1	[b2]	c	e	f = flat-rate * (a1 + a2 + b1 + b2 + c + e) OR f = flat-rate * (a1 + a2)	g = a1 + a2 + b1 + b2 + c + e + f	h	i = g * h	j	k	l	m = k + l	n
<b>1. CSU</b>	89 569.42	0.00	0.00	3 106.43	0.00	3 494.74	26 870.83	123 041.42		86 128.99	86 128.99	0.00	0.00	0.00	n/a

<sup>1</sup> See Article 6 for the eligibility conditions. All amounts must be expressed in EUR (see Article 15.6 for the conversion rules).

<sup>2</sup> Indirect costs already covered by an operating grant (received under any EU or Euratom funding programme) are ineligible (see Article 6.4(b)). Therefore, a beneficiary/linked third party that receives an operating grant during the action duration cannot declare indirect costs for the year(s)/reporting period(s) covered by the operating grant, unless they can demonstrate that the operating grant does not cover any costs of the action (see Article 6.2.F). This requires specific accounting tools. Please immediately contact us via the Participant Portal for details.

<sup>3</sup> See Article 5.2 for the reimbursement rate.

<sup>4</sup> This is the theoretical amount of the EU contribution, if the reimbursement rate is applied to all the budgeted costs. This theoretical amount is then capped by the 'maximum grant amount'.

<sup>5</sup> The 'maximum grant amount' is the maximum grant amount decided by the Commission. It normally corresponds to the requested grant, but may be lower.

<sup>6</sup> See Article 5 for the cost forms.

<sup>7</sup> See Annex 2a 'Additional information on the estimated budget' for the details (units, cost per unit).

<sup>8</sup> See Article 6.2.F for the flat rate.

<sup>9</sup> See Article 8a for beneficiaries not receiving funding.

<sup>10</sup> Only for linked third parties that receive funding.

**EUROSTAT GRANTS: Unit costs 2019  
DECLARATION and CHECKLIST**

I, the undersigned

Director of Human Resources and Wages Department

representing,

Czech Statistical Office (CZSO)

Na padesátém 81

100 82 Praha 10

Czech Republic

hereby declare that

the submitted unit costs for direct personnel costs have been established in accordance with the methodology adopted by Commission Decision C(2014)6332 of 11/09/2014, notably

1. Unit costs are calculated on the basis of historical payroll data and thus refer to personnel costs actually incurred during the reference year.	YES
2. The payroll data used for the calculation is auditable and reconcilable with the accounting data of the reference year.	YES
3. The breakdown of the entire staff into pay grades corresponds to the structure of the salary grid applied by the CZSO in accordance with the national provisions.	YES
4. Calculation of unit costs is based on 215 working days.	YES
5. Staff costs used for the calculation of unit costs do not include indirect costs or other non-eligible costs such as provisions, non-statutory, non-mandatory and discretionary premiums or bonuses.	YES
6. Where applicable, the exchange rate applied to convert national unit costs to euro has been calculated in accordance with the method.	YES
7. Are social contributions paid by a public authority other than your organisation included in the calculation? a. Yes. Declaration of the costs incurred by the other public authority is enclosed. b. No	NO

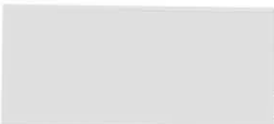
Director of Human Resources and Wages Department

Done at Prague, 20/02/2019

Annex: 1. Grid of Unit costs

Annex 1.

<b>GRID OF UNIT COSTS 2019</b>	
<b>Version date: 20/02/2019</b>	
<b>Calculation of Unit costs is based on accounting and payroll data as of: 01/01/2018 – 31/12/2018</b>	
<b>Calculation is based on: Full-time equivalents (FTE)</b>	
<b>Exchange rate: 25,647</b>	
PAY GRADE	UNIT COSTS (average daily rate) EUR
1	-
2	67,67
3	-
4	60,50
5	82,08
6	92,45
7	81,14
8	85,99
9	95,58
10	102,65
11	110,81
12	119,21
13	125,49
14	213,82
15	319,32
16	-


 Director of Human Resources and Wages Department

Done at Prague, 20/02/2019

① print format A4 landscape

MODEL ANNEX 4 ESTAT MGA — MONO

FINANCIAL STATEMENT FOR [BENEFICIARY [name] /LINKED THIRD PARTY [name]] FOR REPORTING PERIOD [reporting period]

Eligible <sup>1</sup> costs (per budget category)											Receipts			EU contribution		
A. Direct personnel costs		B. Direct travel and subsistence costs				C. Direct costs of subcontracting	[D. Direct costs of fin. support]	E. Other direct costs	F. Indirect costs <sup>2</sup>	Total costs	Income generated by the action	Financial contributions given by third parties to the beneficiary	Total receipts	Reimbursement rate % <sup>3</sup>	Maximum EU contribution <sup>4</sup>	Requested EU contribution
Cost form <sup>5</sup>	Unit	Actual	Actual	Actual	Unit <sup>6</sup>	Actual	Actual	Actual	Flat-rate <sup>7</sup>	g = a1 + a2 + b1 + b2 + c [+d] + e + f	h	i	j = h + i	k	l = g * k	m
	a1	a2	b1	[b2]	No	Total [b2]	c	[d]	e							
[short name beneficiary / linked third party]																

**The beneficiary/linked third party hereby confirms that:**  
 The information provided is complete, reliable and true.  
 The costs declared are eligible (see Article 6).  
 The costs can be substantiated by adequate records and supporting documentation that will be produced upon request or in the context of checks, reviews, audits and investigations (see Articles 12, 13 and 17).  
 For the last reporting period: that all the receipts have been declared (see Article 5.3.3).

① Please declare all eligible costs, even if they exceed the amounts indicated in the estimated budget (see Annex 2). Only amounts that were declared in your individual financial statements can be taken into account lateron, in order to replace other costs that are found to be ineligible.

<sup>1</sup> See Article 6 for the eligibility conditions. All amounts must be expressed in EUR (see Article 15.6 for the conversion rules).

<sup>2</sup> The indirect costs claimed must be free of any amounts covered by an operating grant (received under any EU or Euratom funding programme, see Article 6.4.(b)). If you have received an operating grant during this reporting period, you cannot claim indirect costs, unless you can demonstrate that the operating grant does not

<sup>3</sup> See Article 5.1 for the reimbursement rate.

<sup>4</sup> This is the theoretical amount of EU contribution that the system calculates automatically (by multiplying the reimbursement rate by the total costs declared). The amount you request (in the column 'requested EU contribution') may be less.

<sup>5</sup> See Article 5 for the cost forms.

<sup>6</sup> If applicable See Annex 2a 'Additional information on the estimated budget' for the details (units, cost per unit).

<sup>7</sup> See Article 6.2.F for the flat-rate.

## ANNEX 5

### MODEL FOR THE CERTIFICATE ON THE FINANCIAL STATEMENT (CFS)

This document sets out:

- the objectives and scope of the independent report of factual findings on costs declared under an EUROSTAT grant agreement and
- a model for the certificate on the financial statement (CFS).

#### 1. Background and subject matter

Within 60 days of the end of the reporting period, the beneficiary must submit to the Commission a **final report**, which should include (among other documents and unless declared not applicable in Article 15 of the Grant Agreement) a **certified financial statement** (CFS; see proposed model below) for itself and (if applicable) each linked third party, if:

- it requests EUR 325 000 or more as reimbursement of actual costs and
- the maximum grant amount indicated for the beneficiary/linked third party in the estimated budget (see Annex 2) as reimbursement of actual costs is EUR 750 000 or more.

The beneficiary must provide the CFS for itself and, if applicable, for its linked third party(ies).

The **purpose** of the audit on which the CFS is based is to give the Commission ‘reasonable assurance’<sup>1</sup> that costs declared as eligible costs under the grant (and, if relevant, receipts generated in the course of the action) are being claimed by the beneficiary/linked third party in accordance with the relevant legal and financial provisions of the Grant Agreement.

The **scope** of the audit is limited to the verification of eligible costs included in the CFS. The audit must be conducted in line with point 3 below.

Certifying auditors must carry out the audits in compliance with generally accepted **audit standards** and indicate which standards they have applied. They must bear in mind that, to establish a CFS, they must carry out a compliance audit and not a normal statutory audit. The eligibility criteria in the Grant Agreement always override normal accounting practices.

The beneficiary/linked third party and the auditor are expected to address any **questions on factual data or detailed calculations** before the financial statement and the accompanying certificate are submitted. It is also recommended that the beneficiary/linked third party take into account the auditor’s preliminary comments and suggestions in order to avoid a qualified opinion or reduce the scope of the qualifications.

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<sup>1</sup> This means a high degree of confidence.



Since the certificate is the main source of assurance for cost claims and payments, it will be easier to consider amounts as eligible if a **non-qualified certificate** is provided.

The submission of a certificate does not affect the Commission's right to carry out its **own assessment** or **audits**. Neither does the reimbursement of costs covered by a certificate preclude the Commission, the European Anti-Fraud Office or the European Court of Auditors from carrying out checks, reviews, audits and investigations in accordance with Article 17 of the Grant Agreement. The CFS audit is not a full-fledged audit according to international auditing standards and does not give assurance about the legality and regularity of the costs declared.

The Commission expects the certificates to be issued by auditors according to the highest professional standards.

## 2. Auditors who may deliver a certificate

The beneficiary/linked third party is free to choose a **qualified external auditor**, including its usual external auditor, provided that:

- the external auditor is **independent** from the beneficiary/linked third party and
- the provisions of **Directive 2006/43/EC**<sup>2</sup> are complied with.

Independence is one of the qualities that permit the auditor to apply unbiased judgement and objective consideration to established facts to arrive at an opinion or a decision. It also means that the auditor works without direction or interference of any kind from the beneficiary/linked third party.

Auditors are considered as providing services to the beneficiary/linked third party under a **purchase contract** within the meaning of Article 9 of the Grant Agreement. This means that the costs of the CFS may normally be declared as costs incurred for the action, if the cost eligibility rules set out in Articles 6 and 9.1.1 of the Grant Agreement are fulfilled (especially: best value for money and no conflict of interests; see also below eligibility of costs of other goods and services). Where the beneficiary/linked third party uses its usual external auditor, it is presumed that they already have an agreement that complies with these provisions and there is no obligation to find new bids. Where the beneficiary/linked third party uses an external auditor who is not their usual external auditor, it must select an auditor following the rules set out in Article 9.1.1.

**Public bodies** can choose an external auditor or a competent public officer. In the latter case, the auditor's independence is usually defined as independence from the audited beneficiary/linked third party 'in fact and in appearance'. A preliminary condition is that this officer was not involved in any way in drawing up the financial statements. Relevant national authorities establish the legal capacity of the officer to carry out audits of that specific public body. The certificate should refer to this appointment.

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<sup>2</sup> 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 or similar national regulations (OJ L 157, 9.6.2006, p. 87).

### 3. Audit methodology and expected results

#### 3.1 Verification of eligibility of the costs declared

The auditor must conduct its verification on the basis of inquiry and analysis, (re)computation, comparison, other accuracy checks, observation, inspection of records and documents and by interviewing the beneficiary/linked third party (and the persons working for it).

The auditor must examine the following documentation:

- the Grant Agreement and any amendments to it;
- the periodical and/or final report(s);
- *for personnel costs*
  - salary slips (— only for actual costs);
  - time sheets;
  - contracts of employment;
  - other documents (e.g. personnel accounts, social security legislation, invoices, receipts, etc.);
  - proofs of payment (— only for actual costs);
- *for travel and subsistence costs*
  - the beneficiary/linked third party's internal rules on travel;
  - transport invoices and tickets (— only for actual costs);
  - declarations by the beneficiary/linked third party;
  - other documents (proofs of attendance such as minutes of meetings, reports, etc.);
  - proofs of payment (— only for actual costs);
- *for subcontracting*
  - the call for tender (if any);
  - tenders (if any);
  - justification for the choice of subcontractor;
  - contracts with subcontractors;
  - invoices;
  - declarations by the beneficiary/linked third party;
  - proofs of payment;
  - other documents: e.g. national rules on public tendering if applicable, EU Directives, etc.;
- *for equipment costs*
  - invoices;
  - delivery slips / certificates of first use;
  - proofs of payment;
  - depreciation method of calculation;
- *for costs of other goods and services*
  - invoices;
  - proofs of payment; and
  - other relevant accounting documents.

#### *General eligibility rules*

The auditor must verify that the costs declared comply with the general eligibility rules set out in Article 6.1 of the Grant Agreement.

In particular, the costs must:

- be actually incurred;
- be linked to the subject of the Grant Agreement and indicated in the beneficiary/linked third party's estimated budget (i.e. the latest version of Annex 2);
- be necessary to implement the action which is the subject of the grant;
- be reasonable and justified, and comply with the requirements of sound financial management, in particular as regards economy and efficiency;<sup>3</sup>
- have been incurred during the action, as defined in Article 3 of the Grant Agreement (with the exception of the invoice for the audit certificate and costs relating to the submission of the final report);
- not be covered by another EU grant (see below ineligible costs);
- be identifiable, verifiable and, in particular, recorded in the beneficiary/linked third party's accounting records and determined according to the applicable accounting standards of the country where it is established and its usual cost-accounting practices;
- comply with the requirements of applicable national laws on taxes, labour and social security;
- be in accordance with the provisions of the Grant Agreement (see, in particular, Articles 6 and 9-11a) and
- have been converted to euro at the rate laid down in Article 15.6 of the Grant Agreement:
  - for beneficiaries/linked third parties with accounts established in a currency other than the euro:

Costs incurred in another currency must be converted into euros at the average of the daily euro exchange rates published in the C series of the [EU Official Journal](#) determined over the corresponding reporting period.

If no daily euro exchange rate is published in the EU Official Journal for the currency in question, the rate used must be the average of the monthly accounting exchange rates established by the Commission and published on its [website](#);
  - for beneficiaries/linked third parties with accounts established in euro:

Costs incurred in another currency should be converted into euros applying the beneficiary/linked third party's usual accounting practice.

The auditor must verify whether expenditure includes **VAT** and, if so, verify that the beneficiary/linked third party:

- cannot recover the VAT (this must be supported by a statement from the competent body) and
- is not a public body acting as a public authority.

The auditor should base his/her audit approach on the **confidence level** following a review of the beneficiary/linked third party's internal control system. When using sampling, the auditor should indicate and justify the sampling size.

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<sup>3</sup> To be assessed in particular on the basis of the procurement and selection procedures for service providers.

### *Specific eligibility rules*

In addition, the auditor must verify that the costs declared comply with the specific cost eligibility rules set out in Article 6.2 and Articles 9.1.1, 10.1.1 and 11.1.1, of the Grant Agreement.

#### *Personnel costs*

The auditor must verify that:

- personnel costs have been charged and paid in respect of the actual time devoted by the beneficiary/linked third party's personnel to implementing the action (justified on the basis of time sheets or other relevant time-recording system);
- personnel costs were calculated on the basis of the costs of the outputs delivered (amount per deliverable, including social security contributions, taxes or other costs included in the remuneration, if they arise from national law or the contract) (— only for actual costs);
- the work was carried out during the period of implementation of the action, as defined in Article 3 of the Grant Agreement;
- the personnel costs are not covered by another EU grant (see below ineligible costs);
- for in-house consultants: the 3 conditions set out in Article 6.2.A.2 of the Grant Agreement are met (i.e. that the in-house consultant works under conditions similar to those of an employee, that the result of the work carried out belongs to the beneficiary/linked third party, and that the costs are not significantly different from those for personnel performing similar tasks under an employment contract).

The auditor should have assurance that the management and accounting system ensures proper allocation of the personnel costs to various activities carried out by the beneficiary/linked third party and funded by various donors (— only for actual costs).

#### *Travel and subsistence costs*

The auditor must verify that travel and subsistence costs:

- have been charged and paid in accordance with the beneficiary/linked third party's internal rules or usual practices (— only for actual costs);
- are not covered by another EU grant (see below ineligible costs);
- were incurred for travels linked to action tasks set out in Annex 1 of the Grant Agreement;

#### *Subcontracting costs*

The auditor must verify that:

- the subcontracting complies with best value for money (or lowest price) and that there was no conflict of interests;
- the subcontracting was necessary to implement the action for which the grant is requested;
- the subcontracting was provided for in Annex 1 and Annex 2 or agreed to by the Commission at a later stage;

- the subcontracting is supported by accounting documents in accordance with national accounting law;
- public bodies have complied with the national rules on public procurement.

### *Equipment costs*

The auditor must verify that:

- the equipment is purchased, rented or leased at normal market prices;
- public authorities have complied with the national rules on public procurement;
- the equipment is written off, depreciation has been calculated according to the tax and accounting rules applicable to the beneficiary/linked third party and only the portion of the depreciation corresponding to the duration of the action has been declared (— not for full purchase costs);
- the costs are not covered by another EU grant (see below ineligible costs).

### *Costs of other goods and services*

The auditor must verify that:

- the purchase complies with best value for money (or lowest price) and that there was no conflict of interests;
- public bodies have complied with the national rules on public procurement;
- the costs are not covered by another EU grant (see below ineligible costs).

### *Ineligible costs*

The auditor must verify that the beneficiary/linked third party has not declared any costs that are ineligible under Article 6.4 of the Grant Agreement:

- costs relating to return on capital;
- debt and debt service charges;
- provisions for future losses or debts;
- interest owed;
- doubtful debts;
- currency exchange losses;
- bank costs charged by the beneficiary/linked third party's bank for transfers from the Commission;
- excessive or reckless expenditure;
- deductible VAT;
- VAT incurred by a public body acting as a public authority;
- costs incurred during suspension of the implementation of the action;
- in-kind contributions from third parties;
- costs declared under other EU grants (including those awarded by a Member State and financed by the EU budget or awarded by bodies other than the Commission for the purpose of implementing the EU budget); in particular, indirect costs if the beneficiary/linked third party is already receiving an EU operating grant in the same period, unless it can demonstrate that the operating grant does not cover any costs of the action;

- costs incurred for permanent staff of a national administration for activities that are part of its normal activities (i.e. not undertaken only because of the grant);
- costs incurred for staff or representatives of EU institutions, bodies or agencies.

For combined EU and national surveys, the auditor must in particular check that the beneficiary has only declared costs that are part of the EU action (i.e. the EU survey).

For more information on cost eligibility, see the [Guide for applicants](#).

### ***3.2 Verification of receipts***

The auditor must verify that the beneficiary/linked third party has declared receipts within the meaning of Article 5.3.3 of the Grant Agreement, i.e.:

- income generated by the action (e.g. from the sale of products, services and publications, conference fees) and
- financial contributions given by third parties, specifically to be used for costs that are eligible under the action.

### ***3.3 Verification of the beneficiary/linked third party's accounting system***

The auditor must verify that:

- the accounting system (analytical or other suitable internal system) makes it possible to identify **sources of financing** for the action and related expenses incurred during the contractual period and
- expenses/income under the grant have been recorded systematically using a numbering system that **distinguishes** them from expenses/income for other projects.

## Certificate on the financial statement (CFS)

To  
[Beneficiary/linked third party's full name  
address]

We, [full name of the audit firm/organisation], established in [full address/city/country], represented for signature of this audit certificate by [name and function of an authorised representative],

**hereby certify**

that:

1. We have **conducted an audit** relating to the costs declared in the financial statement of [name of beneficiary/linked third party] (the [‘beneficiary’]/[‘linked third party’]), to which this audit certificate is attached and which is to be presented to the European Commission under Grant Agreement No [insert number] — [insert acronym], covering costs for the following reporting period(s): [insert reporting period(s)].
2. We confirm that our audit was **carried out in accordance with generally accepted auditing standards** in compliance with ethical rules and on the basis of the provisions of the **Grant Agreement** and its Annexes (and in particular the audit methodology described in Annex 5).
3. The financial statement was examined and all necessary tests of [all]/[X]% of the supporting documentation and accounting records were carried out in order to obtain **reasonable assurance that**, in our opinion and on the basis of our audit
  - total **costs of EUR [insert number]** ([insert amount in words]) are eligible, i.e.:
    - actual (— for actual costs);
    - determined in accordance with the [beneficiary’s]/[linked third party’s] accounting principles (— for actual costs);
    - incurred during the period referred to in Article 3 of the Grant Agreement;
    - recorded in the [beneficiary’s]/[linked third party’s] accounts (at the date of this audit certificate);
    - comply with the specific eligibility rules in Article 6.2 of the Grant Agreement;
    - do not contain costs that are ineligible under Article 6.4 of the Grant Agreement, in particular:
      - costs relating to return on capital;
      - debt and debt service charges;
      - provisions for future losses or debts;
      - interest owed;
      - doubtful debts;
      - currency exchange losses;

- bank costs charged by the [beneficiary's]/[linked third party's] bank for transfers from the Commission;
- excessive or reckless expenditure;
- deductible VAT;
- VAT incurred by a public body acting as a public authority;
- costs incurred during suspension of the implementation of the action;
- in-kind contributions provided by third parties;
- costs declared under other EU grants (including those awarded by a Member State and financed by the EU budget or awarded by bodies other than the Commission for the purpose of implementing the EU budget); in particular, indirect costs if the [beneficiary]/[linked third party] is already receiving an EU operating grant in the same period, unless it can demonstrate that the operating grant does not cover any costs of the action;
- costs incurred for permanent staff of a national administration, for activities that are part of its normal activities (i.e. not undertaken only because of the grant);
- costs incurred for staff or representatives of EU institutions, bodies or agencies;
- [are claimed according to the euro conversion rate referred to in Article 15.6 of the Grant Agreement (— for actual costs);]
- total **receipts** of EUR [insert number] ([insert amount in words]) have been declared under Article 5.3.3 of the Grant Agreement and
- the [beneficiary's]/[linked third party's] **accounting procedures** are in compliance with the accounting rules of the state in which it is established and permit direct reconciliation of the costs incurred for the implementation of the action covered by the EU grant with the overall statement of accounts relating to its overall activity.

[However, our audit opinion is **qualified** for:

- costs of EUR [insert number]
- receipts of EUR [insert number]

which in our opinion do not comply with the applicable rules.]

4. We are qualified/authorised to deliver this audit certificate [(for additional information, see appendix to this certificate)].
5. The [beneficiary]/[linked third party] paid a **price** of EUR [insert number] (including VAT of EUR [insert number]) for this audit certificate. [OPTION 1: These costs are eligible (i.e. incurred within 60 days of the end of the action referred to in Article 3 of the Grant Agreement) and included in the financial statement.][OPTION 2: These costs were not included in the financial statement.]

Date, signature and stamp







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