



EUROPEAN COMMISSION
European Research Executive Agency

Director



GRANT AGREEMENT

NUMBER 101036010 — MadridERN2021

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

on the one part,

the **European Research Executive Agency (REA)** ('the Agency'), under the powers delegated by the European Commission ('the Commission'), represented for the purposes of signature of this Agreement by Head of Unit, European Research Executive Agency, Marie Skłodowska-Curie Actions & Support to Experts, MSCA and citizens, COFUND, Global Postdoctoral Fellowships, Fredrik OLSSON HECTOR,

and

on the other part,

'the beneficiary':

FUNDACION PARA EL CONOCIMIENTO MADRIMASD (MADRIMASD), established in PASEO DE RECOLETOS, NUM. 14, MADRID 28014, Spain, VAT number: ESG83351346, represented for the purposes of signing the Agreement by Executive Manager, María Jesús García-Alarilla y Palacio.

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 it under its 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
 - 2a Additional information on the estimated budget
- Annex 3 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

TERMS AND CONDITIONS

TABLE OF CONTENTS

CHAPTER 1 GENERAL.....	11
ARTICLE 1 — SUBJECT OF THE AGREEMENT.....	11
CHAPTER 2 ACTION.....	11
ARTICLE 2 — ACTION TO BE IMPLEMENTED	11
ARTICLE 3 — DURATION AND STARTING DATE OF THE ACTION.....	11
ARTICLE 4 — ESTIMATED BUDGET AND BUDGET TRANSFERS.....	11
4.1 Estimated budget.....	11
4.2 Budget transfers.....	11
CHAPTER 3 GRANT.....	11
ARTICLE 5 — GRANT AMOUNT, FORM OF GRANT, REIMBURSEMENT RATES AND FORMS OF COSTS.....	11
5.1 Maximum grant amount.....	11
5.2 Form of grant, reimbursement rates and forms of costs.....	11
5.3 Final grant amount — Calculation.....	12
5.4 Revised final grant amount — Calculation.....	14
ARTICLE 6 — ELIGIBLE AND INELIGIBLE COSTS.....	14
6.1 General conditions for costs to be eligible.....	14
6.2 Specific conditions for costs to be eligible.....	15
6.3 Conditions for costs of linked third parties to be eligible.....	21
6.4 Conditions for in-kind contributions provided by third parties free of charge to be eligible.....	21
6.5 Ineligible costs.....	22
6.6 Consequences of declaration of ineligible costs.....	22
CHAPTER 4 RIGHTS AND OBLIGATIONS OF THE PARTIES.....	22
SECTION 1 RIGHTS AND OBLIGATIONS RELATED TO IMPLEMENTING THE ACTION.....	22
ARTICLE 7 — GENERAL OBLIGATION TO PROPERLY IMPLEMENT THE ACTION.....	22
7.1 General obligation to properly implement the action.....	22
7.2 Consequences of non-compliance.....	23
ARTICLE 8 — RESOURCES TO IMPLEMENT THE ACTION — THIRD PARTIES INVOLVED IN THE ACTION.....	23
ARTICLE 9 — IMPLEMENTATION OF ACTION TASKS BY A BENEFICIARY NOT RECEIVING EU FUNDING.....	23
ARTICLE 10 — PURCHASE OF GOODS, WORKS OR SERVICES.....	23

10.1	Rules for purchasing goods, works or services.....	23
10.2	Consequences of non-compliance.....	24
ARTICLE 11 — USE OF IN-KIND CONTRIBUTIONS PROVIDED BY THIRD PARTIES AGAINST PAYMENT.....		24
11.1	Rules for the use of in-kind contributions against payment.....	24
11.2	Consequences of non-compliance.....	24
ARTICLE 12 — USE OF IN-KIND CONTRIBUTIONS PROVIDED BY THIRD PARTIES FREE OF CHARGE.....		25
12.1	Rules for the use of in-kind contributions free of charge.....	25
12.2	Consequences of non-compliance.....	25
ARTICLE 13 — IMPLEMENTATION OF ACTION TASKS BY SUBCONTRACTORS.....		25
13.1	Rules for subcontracting action tasks.....	25
13.2	Consequences of non-compliance.....	26
ARTICLE 14 — IMPLEMENTATION OF ACTION TASKS BY LINKED THIRD PARTIES.....		26
ARTICLE 14a — IMPLEMENTATION OF ACTION TASKS BY INTERNATIONAL PARTNERS.....		26
ARTICLE 15 — FINANCIAL SUPPORT TO THIRD PARTIES.....		26
15.1	Rules for providing financial support to third parties.....	26
15.2	Financial support in the form of prizes.....	26
15.3	Consequences of non-compliance.....	26
ARTICLE 16 — PROVISION OF TRANS-NATIONAL OR VIRTUAL ACCESS TO RESEARCH INFRASTRUCTURE.....		26
16.1	Rules for providing trans-national access to research infrastructure.....	27
16.2	Rules for providing virtual access to research infrastructure.....	27
16.3	Consequences of non-compliance.....	27
SECTION 2 RIGHTS AND OBLIGATIONS RELATED TO THE GRANT ADMINISTRATION.....		27
ARTICLE 17 — GENERAL OBLIGATION TO INFORM.....		27
17.1	General obligation to provide information upon request.....	27
17.2	Obligation to keep information up to date and to inform about events and circumstances likely to affect the Agreement.....	27
17.3	Consequences of non-compliance.....	27
ARTICLE 18 — KEEPING RECORDS — SUPPORTING DOCUMENTATION.....		28
18.1	Obligation to keep records and other supporting documentation.....	28
18.2	Consequences of non-compliance.....	29
ARTICLE 19 — SUBMISSION OF DELIVERABLES.....		29
19.1	Obligation to submit deliverables.....	29
19.2	Consequences of non-compliance.....	29

ARTICLE 20 — REPORTING — PAYMENT REQUESTS.....	29
20.1 Obligation to submit reports.....	29
20.2 Reporting periods.....	29
20.3 Periodic reports — Requests for interim payments.....	29
20.4 Final report — Request for payment of the balance.....	31
20.5 Information on cumulative expenditure incurred.....	31
20.6 Currency for financial statements and conversion into euro.....	31
20.7 Language of reports.....	32
20.8 Consequences of non-compliance.....	32
ARTICLE 21 — PAYMENTS AND PAYMENT ARRANGEMENTS.....	32
21.1 Payments to be made.....	32
21.2 Pre-financing payment — Amount — Amount retained for the Guarantee Fund.....	32
21.3 Interim payments — Amount — Calculation.....	33
21.4 Payment of the balance — Amount — Calculation — Release of the amount retained for the Guarantee Fund.....	33
21.5 Notification of amounts due.....	34
21.6 Currency for payments.....	34
21.7 Payments to the beneficiary.....	34
21.8 Bank account for payments.....	34
21.9 Costs of payment transfers.....	34
21.10 Date of payment.....	35
21.11 Consequences of non-compliance.....	35
ARTICLE 22 — CHECKS, REVIEWS, AUDITS AND INVESTIGATIONS — EXTENSION OF FINDINGS.....	35
22.1 Checks, reviews and audits by the Agency and the Commission.....	35
22.2 Investigations by the European Anti-Fraud Office (OLAF).....	37
22.3 Checks and audits by the European Court of Auditors (ECA).....	37
22.4 Checks, reviews, audits and investigations for international organisations.....	38
22.5 Consequences of findings in checks, reviews, audits and investigations — Extension of findings.....	38
22.6 Consequences of non-compliance.....	39
ARTICLE 23 — EVALUATION OF THE IMPACT OF THE ACTION.....	40
23.1 Right to evaluate the impact of the action.....	40
23.2 Consequences of non-compliance.....	40
SECTION 3 RIGHTS AND OBLIGATIONS RELATED TO BACKGROUND AND RESULTS.....	40
SUBSECTION 1 GENERAL.....	40

ARTICLE 23a — MANAGEMENT OF INTELLECTUAL PROPERTY.....	40
23a.1 Obligation to take measures to implement the Commission Recommendation on the management of intellectual property in knowledge transfer activities.....	40
23a.2 Consequences of non-compliance.....	40
SUBSECTION 2 RIGHTS AND OBLIGATIONS RELATED TO BACKGROUND.....	40
ARTICLE 24 — AGREEMENT ON BACKGROUND.....	41
24.1 Agreement on background.....	
24.2 Consequences of non-compliance.....	
ARTICLE 25 — ACCESS RIGHTS TO BACKGROUND.....	41
25.1 Exercise of access rights — Waiving of access rights — No sub-licensing.....	41
25.2 Access rights for other beneficiaries, for implementing their own tasks under the action.....	41
25.3 Access rights for other beneficiaries, for exploiting their own results.....	41
25.4 Access rights for affiliated entities.....	41
25.5 Access rights for third parties.....	41
25.6 Consequences of non-compliance.....	41
SUBSECTION 3 RIGHTS AND OBLIGATIONS RELATED TO RESULTS.....	41
ARTICLE 26 — OWNERSHIP OF RESULTS.....	41
26.1 Ownership by the beneficiary that generates the results.....	41
26.2 Joint ownership by several beneficiaries.....	42
26.3 Rights of third parties (including personnel).....	42
26.4 Agency ownership, to protect results.....	42
26.5 Consequences of non-compliance.....	43
ARTICLE 27 — PROTECTION OF RESULTS — VISIBILITY OF EU FUNDING.....	43
27.1 Obligation to protect the results.....	43
27.2 Agency ownership, to protect the results.....	43
27.3 Information on EU funding.....	43
27.4 Consequences of non-compliance.....	43
ARTICLE 28 — EXPLOITATION OF RESULTS.....	44
28.1 Obligation to exploit the results.....	44
28.2 Results that could contribute to European or international standards — Information on EU funding.....	44
28.3 Consequences of non-compliance.....	44
ARTICLE 29 — DISSEMINATION OF RESULTS — OPEN ACCESS — VISIBILITY OF EU FUNDING.....	44
29.1 Obligation to disseminate results.....	44
29.2 Open access to scientific publications.....	45

29.3	Open access to research data.....	45
29.4	Information on EU funding — Obligation and right to use the EU emblem	45
29.5	Disclaimer excluding Agency responsibility.....	46
29.6	Consequences of non-compliance.....	46
ARTICLE 30 — TRANSFER AND LICENSING OF RESULTS.....		46
30.1	Transfer of ownership.....	46
30.2	Granting licenses.....	46
30.3	Agency right to object to transfers or licensing.....	46
30.4	Consequences of non-compliance.....	46
ARTICLE 31 — ACCESS RIGHTS TO RESULTS.....		46
31.1	Exercise of access rights — Waiving of access rights — No sub-licensing.....	47
31.2	Access rights for other beneficiaries, for implementing their own tasks under the action.....	47
31.3	Access rights for other beneficiaries, for exploiting their own results.....	47
31.4	Access rights of affiliated entities.....	47
31.5	Access rights for the EU institutions, bodies, offices or agencies and EU Member States.....	47
31.6	Access rights for third parties.....	47
31.7	Consequences of non-compliance.....	47
SECTION 4 OTHER RIGHTS AND OBLIGATIONS.....		47
ARTICLE 32 — RECRUITMENT AND WORKING CONDITIONS FOR RESEARCHERS.....		47
32.1	Obligation to take measures to implement the European Charter for Researchers and Code of Conduct for the Recruitment of Researchers.....	47
32.2	Consequences of non-compliance.....	48
ARTICLE 33 — GENDER EQUALITY.....		48
33.1	Obligation to aim for gender equality.....	48
33.2	Consequences of non-compliance.....	48
ARTICLE 34 — ETHICS AND RESEARCH INTEGRITY.....		48
34.1	Obligation to comply with ethical and research integrity principles.....	48
34.2	Activities raising ethical issues.....	49
34.3	Activities involving human embryos or human embryonic stem cells.....	50
34.4	Consequences of non-compliance.....	50
ARTICLE 35 — CONFLICT OF INTERESTS.....		50
35.1	Obligation to avoid a conflict of interests.....	50
35.2	Consequences of non-compliance.....	50
ARTICLE 36 — CONFIDENTIALITY.....		50
36.1	General obligation to maintain confidentiality.....	50

36.2	Consequences of non-compliance.....	51
ARTICLE 37 — SECURITY-RELATED OBLIGATIONS.....		51
37.1	Results with a security recommendation.....	51
37.2	Classified information.....	52
37.3	Activities involving dual-use goods or dangerous materials and substances.....	52
37.4	Consequences of non-compliance.....	52
ARTICLE 38 — PROMOTING THE ACTION — VISIBILITY OF EU FUNDING.....		52
38.1	Communication activities by the beneficiary.....	52
38.2	Communication activities by the Agency and the Commission.....	53
38.3	Consequences of non-compliance.....	54
ARTICLE 39 — PROCESSING OF PERSONAL DATA.....		54
39.1	Processing of personal data by the Agency and the Commission.....	54
39.2	Processing of personal data by the beneficiary.....	54
39.3	Consequences of non-compliance.....	55
ARTICLE 40 — ASSIGNMENTS OF CLAIMS FOR PAYMENT AGAINST THE AGENCY.....		55
CHAPTER 5 BENEFICIARY’S ROLES AND RESPONSIBILITIES — RELATIONSHIP WITH COMPLEMENTARY BENEFICIARIES — RELATIONSHIP WITH PARTNERS OF A JOINT ACTION.....		
ARTICLE 41 — BENEFICIARY’S ROLES AND RESPONSIBILITIES — RELATIONSHIP WITH COMPLEMENTARY BENEFICIARIES — RELATIONSHIP WITH PARTNERS OF A JOINT ACTION.....		55
41.1	Roles and responsibility towards the Agency.....	55
41.2	Internal division of roles and responsibilities.....	55
41.3	Internal arrangements between beneficiaries — Consortium agreement.....	56
41.4	Relationship with complementary beneficiaries — Collaboration agreement.....	56
41.5	Relationship with partners of a joint action — Coordination agreement.....	56
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.....		56
ARTICLE 42 — REJECTION OF INELIGIBLE COSTS.....		56
42.1	Conditions.....	56
42.2	Ineligible costs to be rejected — Calculation — Procedure.....	56
42.3	Effects.....	56
ARTICLE 43 — REDUCTION OF THE GRANT.....		57
43.1	Conditions.....	57
43.2	Amount to be reduced — Calculation — Procedure.....	57

43.3	Effects.....	57
ARTICLE 44 — RECOVERY OF UNDUE AMOUNTS.....		58
44.1	Amount to be recovered — Calculation — Procedure.....	58
ARTICLE 45 — ADMINISTRATIVE SANCTIONS.....		60
SECTION 2 LIABILITY FOR DAMAGES.....		60
ARTICLE 46 — LIABILITY FOR DAMAGES.....		60
46.1	Liability of the Agency.....	60
46.2	Liability of the beneficiary.....	60
SECTION 3 SUSPENSION AND TERMINATION.....		60
ARTICLE 47 — SUSPENSION OF PAYMENT DEADLINE.....		60
47.1	Conditions.....	60
47.2	Procedure.....	61
ARTICLE 48 — SUSPENSION OF PAYMENTS.....		61
48.1	Conditions.....	61
48.2	Procedure.....	61
ARTICLE 49 — SUSPENSION OF THE ACTION IMPLEMENTATION.....		62
49.1	Suspension of the action implementation, by the beneficiary.....	62
49.2	Suspension of the action implementation, by the Agency.....	62
ARTICLE 50 — TERMINATION OF THE AGREEMENT.....		64
50.1	Termination of the Agreement, by the beneficiary.....	64
50.2	Termination of the participation of one or more beneficiaries, by the beneficiaries.....	64
50.3	Termination of the Agreement, by the Agency.....	64
SECTION 4 FORCE MAJEURE.....		66
ARTICLE 51 — FORCE MAJEURE.....		66
CHAPTER 7 FINAL PROVISIONS.....		67
ARTICLE 52 — COMMUNICATION BETWEEN THE PARTIES.....		67
52.1	Form and means of communication.....	67
52.2	Date of communication.....	68
52.3	Addresses for communication.....	68
ARTICLE 53 — INTERPRETATION OF THE AGREEMENT.....		68
53.1	Precedence of the Terms and Conditions over the Annexes.....	68
53.2	Privileges and immunities.....	68
ARTICLE 54 — CALCULATION OF PERIODS, DATES AND DEADLINES.....		68
ARTICLE 55 — AMENDMENTS TO THE AGREEMENT.....		69
55.1	Conditions.....	69

55.2 Procedure.....	69
ARTICLE 56 — ACCESSION TO THE AGREEMENT.....	69
ARTICLE 57 — APPLICABLE LAW AND SETTLEMENT OF DISPUTES.....	69
57.1 Applicable law.....	69
57.2 Dispute settlement.....	70
ARTICLE 58 — ENTRY INTO FORCE OF THE AGREEMENT.....	70

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 ‘**Researchers and citizens to achieve a sustainable future — MadridERN2021**’ (‘**action**’), as described in Annex 1.

ARTICLE 3 — DURATION AND STARTING DATE OF THE ACTION

The duration of the action will be **9 months** as of 01/05/2021 (‘**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 55) — 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 13.

CHAPTER 3 GRANT

ARTICLE 5 — GRANT AMOUNT, FORM OF GRANT, REIMBURSEMENT RATES AND FORMS OF COSTS

5.1 Maximum grant amount

The ‘**maximum grant amount**’ is **EUR 170 000.00** (one hundred and seventy thousand EURO).

5.2 Form of grant, reimbursement rates and forms of costs

The grant reimburses **100% of the action's eligible costs** (see Article 6) (**'reimbursement of eligible costs grant'**) (see Annex 2).

The estimated eligible costs of the action are EUR **214 192.25** (two hundred and fourteen thousand one hundred and ninety two EURO and twenty five eurocents).

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

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

- as actually incurred costs (**'actual costs'**) or
- on the basis of an amount per unit calculated by the beneficiary in accordance with its usual cost accounting practices (**'unit costs'**).

Personnel **costs for SME owners** or if the **beneficiary is a natural person** not receiving a salary (see Article 6.2, Points A.4 and A.5) must be declared on the basis of the amount per unit set out in Annex 2a (**unit costs**);

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

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

(d) for **other direct costs**:

- for costs of internally invoiced goods and services: on the basis of an amount per unit calculated by the beneficiary in accordance with its usual cost accounting practices (**'unit costs'**);
- for all other costs: as actually incurred costs (**actual costs**);

(e) for **indirect costs**: on the basis of a flat-rate applied as set out in Article 6.2, Point E (**'flat-rate costs'**);

(f) **specific cost category(ies)**: not applicable.

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 Agency — when the payment of the balance is made (see Article 21.4) — in the following steps:

Step 1 — Application of the reimbursement rates 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 rates to the eligible costs

The reimbursement rate(s) (see Article 5.2) are applied to the eligible costs (actual costs, unit costs and flat-rate costs; see Article 6) declared by the beneficiary (see Article 20) and approved by the Agency (see Article 21).

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 Agency.

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; if the income is generated from selling equipment or other assets purchased under the Agreement, the receipt is up to the amount declared as eligible under the Agreement;
- (b) financial contributions given by third parties to the beneficiary specifically to be used for the action, and
- (c) in-kind contributions provided by third parties free of charge and specifically to be used for the action, if they have been declared as eligible costs.

The following are however not considered receipts:

- (a) income generated by exploiting the action’s results (see Article 28);
- (b) financial contributions by third parties, if they may be used to cover costs other than the eligible costs (see Article 6);
- (c) 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 from the amount obtained following Steps 1 and 2.

5.3.4 Step 4 — Reduction due to substantial errors, irregularities or fraud or serious breach of obligations — Reduced grant amount — Calculation

If the grant is reduced (see Article 43), the Agency 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 43.2) 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 22) — the Agency rejects costs (see Article 42) or reduces the grant (see Article 43), it will calculate the ‘**revised final grant amount**’.

This amount is calculated by the Agency 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 Agency;
- in case of **reduction of the grant**: in proportion to the seriousness of the errors, irregularities or fraud or breach of obligations (see Article 43.2).

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 periodic report for the last reporting period and the final report (see Article 20);
- (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 or calculated by the beneficiary in accordance with its usual cost accounting practices (see Article 6.2, Point A and Article 6.2.D.5)

multiplied by

the number of actual units};

(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 18);

(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.****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 costs of subcontracting;
- C. not applicable;
- D. other direct costs;
- E. indirect costs;
- F. not applicable.

‘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 E 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)’**). They must be limited to salaries (including during parental leave), social security contributions, taxes and other costs included in the **remuneration**, if they arise from national law or the employment contract (or equivalent appointing act).

If the beneficiary is a non-profit legal entity¹, it may also declare as personnel costs **additional remuneration** for personnel assigned to the action (including payments on the basis of supplementary contracts regardless of their nature), if:

- (a) it is part of the beneficiary's usual remuneration practices and is paid in a consistent manner whenever the same kind of work or expertise is required;
- (b) the criteria used to calculate the supplementary payments are objective and generally applied by the beneficiary, regardless of the source of funding used.

'Additional remuneration' means any part of the remuneration which exceeds what the person would be paid for time worked in projects funded by national schemes.

Additional remuneration for personnel assigned to the action is eligible up to the following amount:

- (a) if the person works full time and exclusively on the action during the full year: up to EUR 8 000;
- (b) if the person works exclusively on the action but not full-time or not for the full year: up to the corresponding pro-rata amount of EUR 8 000, or
- (c) if the person does not work exclusively on the action: up to a pro-rata amount calculated as follows:

$$\left\{ \begin{array}{l} \text{EUR 8 000} \\ \text{divided by} \\ \text{the number of annual productive hours (see below)}, \\ \text{multiplied by} \\ \text{the number of hours that the person has worked on the action during the year} \end{array} \right\}.$$

A.2 The **costs for natural persons working under a direct contract** with the beneficiary other than an employment contract 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 exceptionally agreed otherwise), and
- (c) the costs are not significantly different from those for personnel performing similar tasks under an employment contract with the beneficiary.

A.3 The **costs of personnel seconded by a third party against payment** are eligible personnel costs if the conditions in Article 11.1 are met.

A.4 If the beneficiary is a small and medium-sized enterprise ('SME'), the **costs of its owner** who is working on the action and who does not receive a salary are eligible personnel costs, if they correspond

¹ For the definition, see Article 2.1(14) of the Rules for Participation Regulation No 1290/2013: '**non-profit legal entity**' means a legal entity which by its legal form is non-profit-making or which has a legal or statutory obligation not to distribute profits to its shareholders or individual members.

to the amount per unit set out in Annex 2a multiplied by the number of actual hours worked on the action.

A.5 If the beneficiary is a **natural person not receiving a salary**, its **costs** are eligible personnel costs if they correspond to the amount per unit set out in Annex 2a multiplied by the number of actual hours worked on the action.

Calculation

Personnel costs must be calculated by the beneficiary as follows:

{hourly rate
multiplied by
the number of actual hours worked on the action},
plus
for non-profit legal entities: additional remuneration to personnel assigned to the action under the conditions set out above (Point A.1)}.

The number of actual hours declared for a person must be identifiable and verifiable (see Article 18).

The total number of hours declared in EU or Euratom grants, for a person for a year, cannot be higher than the annual productive hours used for the calculations of the hourly rate. Therefore, the maximum number of hours that can be declared for the grant are:

{number of annual productive hours for the year (see below)
minus
total number of hours declared by the beneficiary for that person for that year for other EU or Euratom grants}.

The ‘**hourly rate**’ is one of the following:

(a) for personnel costs declared as **actual costs** (i.e. budget categories A.1, A.2, A.3): the hourly rate is calculated *per full financial year*, as follows:

{actual annual personnel costs (excluding additional remuneration) for the person
divided by
number of annual productive hours}.

using the personnel costs and the number of productive hours for each full financial year covered by the reporting period concerned. If a financial year is not closed at the end of the reporting period, the beneficiary must use the hourly rate of the last closed financial year available.

For the ‘number of annual productive hours’, the beneficiary may choose one of the following:

(i) ‘fixed number of hours’: 1 720 hours for persons working full time (or corresponding pro-rata for persons not working full time);

(ii) ‘individual annual productive hours’: the total number of hours worked by the person in the year for the beneficiary, calculated as follows:

{annual workable hours of the person (according to the employment contract, applicable collective labour agreement or national law)

plus

overtime worked

minus

absences (such as sick leave and special leave)}.

‘Annual workable hours’ means the period during which the personnel must be working, at the employer’s disposal and carrying out his/her activity or duties under the employment contract, applicable collective labour agreement or national working time legislation.

If the contract (or applicable collective labour agreement or national working time legislation) does not allow to determine the annual workable hours, this option cannot be used;

(iii) ‘standard annual productive hours’: the standard number of annual hours generally applied by the beneficiary for its personnel in accordance with its usual cost accounting practices. This number must be at least 90% of the ‘standard annual workable hours’.

If there is no applicable reference for the standard annual workable hours, this option cannot be used.

For all options, the actual time spent on **parental leave** by a person assigned to the action may be deducted from the number of annual productive hours.

As an alternative, the beneficiary may calculate the hourly rate *per month*, as follows:

{actual monthly personnel costs (excluding additional remuneration) for the person

divided by

{number of annual productive hours / 12}}

using the personnel costs for each month and (one twelfth of) the annual productive hours calculated according to either option (i) or (iii) above, i.e.:

- fixed number of hours;
- standard annual productive hours.

Time spent on **parental leave** may not be deducted when calculating the hourly rate per month. However, the beneficiary may declare personnel costs incurred in periods of parental leave in proportion to the time the person worked on the action in that financial year.

If parts of a basic remuneration are generated over a period longer than a month, the beneficiary may include only the share which is generated in the month (irrespective of the amount actually paid for that month).

The beneficiary must use only one option (per full financial year or per month) for each full financial year;

(b) for personnel costs declared on the basis of **unit costs** (i.e. budget categories A.1, A.2, A.4, A.5): the hourly rate is one of the following:

- (i) for an SME owner or beneficiary that is a natural person: the hourly rate set out in Annex 2a (see Points A.4 and A.5 above), or
- (ii) for personnel costs declared on the basis of the beneficiary's usual cost accounting practices: the hourly rate calculated by the beneficiary in accordance with its usual cost accounting practices, if:
 - the cost accounting practices used are applied in a consistent manner, based on objective criteria, regardless of the source of funding;
 - the hourly rate is calculated using the actual personnel costs recorded in the beneficiary's accounts, excluding any ineligible cost or costs included in other budget categories.

The actual personnel costs may be adjusted by the beneficiary on the basis of budgeted or estimated elements. Those elements must be relevant for calculating the personnel costs, reasonable and correspond to objective and verifiable information;

and

- the hourly rate is calculated using the number of annual productive hours (see above).

B. Direct costs of subcontracting (including related duties, taxes and charges such as non-deductible value added tax (VAT) paid by the beneficiary) are eligible if the conditions in Article 13.1.1 are met.

C. Direct costs of providing financial support to third parties

Not applicable

D. Other direct costs

D.1 Travel costs and related subsistence allowances (including related duties, taxes and charges such as non-deductible value added tax (VAT) paid by the beneficiary) are eligible if they are in line with the beneficiary's usual practices on travel.

D.2 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 10.1.1 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) 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 costs of equipment, infrastructure or other assets **contributed in-kind against payment** are eligible, if they do not exceed the depreciation costs of similar equipment, infrastructure or assets, do not include any financing fees and if the conditions in Article 11.1 are met.

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.

D.3 Costs of other goods and services (including related duties, taxes and charges such as non-deductible value added tax (VAT) paid by the beneficiary) are eligible, if they are:

- (a) purchased specifically for the action and in accordance with Article 10.1.1 or
- (b) contributed in kind against payment and in accordance with Article 11.1.

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

D.4 Capitalised and operating costs of ‘large research infrastructure’² directly used for the action are eligible, if:

- (a) the value of the large research infrastructure represents at least 75% of the total fixed assets (at historical value in its last closed balance sheet before the date of the signature of the Agreement or as determined on the basis of the rental and leasing costs of the research infrastructure³);
- (b) the beneficiary’s methodology for declaring the costs for large research infrastructure has been positively assessed by the Commission (‘**ex-ante assessment**’);
- (c) the beneficiary declares as direct eligible costs only the portion which corresponds to the duration of the action and the rate of actual use for the purposes of the action, and
- (d) they comply with the conditions as further detailed in the annotations to the H2020 grant agreements.

D.5 Costs of internally invoiced goods and services directly used for the action are eligible, if:

- (a) they are declared on the basis of a unit cost calculated in accordance with the beneficiary’s usual cost accounting practices;
- (b) the cost accounting practices used are applied in a consistent manner, based on objective criteria, regardless of the source of funding;

² ‘**Large research infrastructure**’ means research infrastructure of a total value of at least EUR 20 million, for a beneficiary, calculated as the sum of historical asset values of each individual research infrastructure of that beneficiary, as they appear in its last closed balance sheet before the date of the signature of the Agreement or as determined on the basis of the rental and leasing costs of the research infrastructure.

³ For the definition see Article 2(f) of the H2020 Framework Programme Regulation No 1291/2013 : ‘**Research infrastructure**’ are facilities, resources and services that are used by the research communities to conduct research and foster innovation in their fields. Where relevant, they may be used beyond research, e.g. for education or public services. They include: major scientific equipment (or sets of instruments); knowledge-based resources such as collections, archives or scientific data; e-infrastructures such as data and computing systems and communication networks; and any other infrastructure of a unique nature essential to achieve excellence in research and innovation. Such infrastructures may be ‘single-sited’, ‘virtual’ or ‘distributed’.

- (c) the unit cost is calculated using the actual costs for the good or service recorded in the beneficiary's accounts, excluding any ineligible cost or costs included in other budget categories.

The actual costs may be adjusted by the beneficiary on the basis of budgeted or estimated elements. Those elements must be relevant for calculating the costs, reasonable and correspond to objective and verifiable information;

- (d) the unit cost excludes any costs of items which are not directly linked to the production of the invoiced goods or service.

'Internally invoiced goods and services' means goods or services which are provided by the beneficiary directly for the action and which the beneficiary values on the basis of its usual cost accounting practices.

E. Indirect costs

Indirect costs are eligible if they are declared on the basis of the flat-rate of 25% of the eligible direct costs (see Article 5.2 and Points A to D above), from which are excluded:

- (a) costs of subcontracting and
- (b) costs of in-kind contributions provided by third parties which are not used on the beneficiary's premises;
- (c) not applicable;
- (d) not applicable.

If the beneficiary receives an operating grant⁴ financed by the EU or Euratom budget, it cannot declare indirect costs for the period covered by the operating grant, unless it can demonstrate that the operating grant does not cover any costs of the action.

F. Specific cost category(ies)

Not applicable

6.3 Conditions for costs of linked third parties to be eligible

not applicable

6.4 Conditions for in-kind contributions provided by third parties free of charge to be eligible

In-kind contributions provided free of charge are eligible direct costs (for the beneficiary), if the

⁴ 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 ('**Financial Regulation No 966/2012**') (OJ L 218, 26.10.2012, p.1): '**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.

costs incurred by the third party fulfil — *mutatis mutandis* — the general and specific conditions for eligibility set out in this Article (Article 6.1 and 6.2) and Article 12.1.

6.5 Ineligible costs

‘Ineligible costs’ are:

- (a) costs that do not comply with the conditions set out above (Article 6.1 to 6.4), 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 Agency;
 - (viii) excessive or reckless expenditure;
 - (ix) deductible VAT;
 - (x) costs incurred during suspension of the implementation of the action (see Article 49);
- (b) costs declared under another EU or Euratom grant (including grants awarded by a Member State and financed by the EU or Euratom budget and grants awarded by bodies other than the Agency for the purpose of implementing the EU or Euratom budget); in particular, indirect costs if the beneficiary is already receiving an operating grant financed by the EU or Euratom budget in the same period, unless it can demonstrate that the operating grant does not cover any costs of the action.

6.6 Consequences of declaration of ineligible costs

Declared costs that are ineligible will be rejected (see Article 42).

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 43).

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

ARTICLE 8 — RESOURCES TO IMPLEMENT THE ACTION — THIRD PARTIES 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 10);
- use in-kind contributions provided by third parties against payment (see Article 11);
- use in-kind contributions provided by third parties free of charge (see Article 12);
- call upon subcontractors to implement action tasks described in Annex 1 (see Article 13);
- call upon linked third parties to implement action tasks described in Annex 1 (see Article 14);
- call upon international partners to implement action tasks described in Annex 1 (see Article 14a).

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

ARTICLE 9 — IMPLEMENTATION OF ACTION TASKS BY A BENEFICIARY NOT RECEIVING EU FUNDING

Not applicable

ARTICLE 10 — PURCHASE OF GOODS, WORKS OR SERVICES

10.1 Rules for purchasing goods, works or services

10.1.1 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 35).

The beneficiary must ensure that the Agency, the Commission, the European Court of Auditors (ECA) and the European Anti-Fraud Office (OLAF) can exercise their rights under Articles 22 and 23 also towards its contractors.

10.1.2 If the beneficiary is a ‘contracting authority’ within the meaning of Directives 2004/18/EC⁵ (or 2014/24/EU⁶) or a ‘contracting entity’ within the meaning of Directives 2004/17/EC⁷ (or 2014/25/EU⁸) 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 contract concerned will be ineligible (see Article 6) and will be rejected (see Article 42).

If the beneficiary breaches any of its obligations under Article 10.1.2, the grant may be reduced (see Article 43).

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

ARTICLE 11 — USE OF IN-KIND CONTRIBUTIONS PROVIDED BY THIRD PARTIES AGAINST PAYMENT

11.1 Rules for the use of in-kind contributions against payment

If necessary to implement the action, the beneficiary may use in-kind contributions provided by third parties against payment.

The beneficiary may declare costs related to the payment of in-kind contributions as eligible (see Article 6.1 and 6.2), up to the third parties’ costs for the seconded persons, contributed equipment, infrastructure or other assets or other contributed goods and services.

The third parties and their contributions must be set out in Annex 1. The Agency may however approve in-kind contributions not set out in Annex 1 without amendment (see Article 55), if:

- they are specifically justified in the periodic technical report and
- their use does 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 Agency, the Commission, the European Court of Auditors (ECA) and the European Anti-Fraud Office (OLAF) can exercise their rights under Articles 22 and 23 also towards the third parties.

11.2 Consequences of non-compliance

⁵ 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).

⁶ Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.03.2014, p. 65).

⁷ 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).

⁸ Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC (OJ L 94, 28.03.2014, p. 243).

If the beneficiary breaches any of its obligations under this Article, the costs related to the payment of the in-kind contribution will be ineligible (see Article 6) and will be rejected (see Article 42).

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

ARTICLE 12 — USE OF IN-KIND CONTRIBUTIONS PROVIDED BY THIRD PARTIES FREE OF CHARGE

12.1 Rules for the use of in-kind contributions free of charge

If necessary to implement the action, the beneficiary may use in-kind contributions provided by third parties free of charge.

The beneficiary may declare costs incurred by the third parties for the seconded persons, contributed equipment, infrastructure or other assets or other contributed goods and services as eligible in accordance with Article 6.4.

The third parties and their contributions must be set out in Annex 1. The Agency may however approve in-kind contributions not set out in Annex 1 without amendment (see Article 55), if:

- they are specifically justified in the periodic technical report and
- their use does 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 Agency, the Commission, the European Court of Auditors (ECA) and the European Anti-Fraud Office (OLAF) can exercise their rights under Articles 22 and 23 also towards the third parties.

12.2 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the costs incurred by the third parties related to the in-kind contribution will be ineligible (see Article 6) and will be rejected (see Article 42).

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

ARTICLE 13 — IMPLEMENTATION OF ACTION TASKS BY SUBCONTRACTORS

13.1 Rules for subcontracting action tasks

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

Subcontracting may cover only a limited part of the action.

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 35).

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 Agency may however approve subcontracts not set out in Annex 1 and 2 without amendment (see Article 55), if:

- they are specifically justified in the periodic 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 Agency, the Commission, the European Court of Auditors (ECA) and the European Anti-Fraud Office (OLAF) can exercise their rights under Articles 22 and 23 also towards its subcontractors.

13.1.2 The beneficiary must ensure that its obligations under Articles 35, 36, 38 and 46 also apply to the subcontractors.

If the beneficiary is a ‘contracting authority’ within the meaning of Directive 2004/18/EC (or 2014/24/EU) or a ‘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.

13.2 Consequences of non-compliance

If the beneficiary breaches any of its obligations under Article 13.1.1, the costs related to the subcontract concerned will be ineligible (see Article 6) and will be rejected (see Article 42).

If the beneficiary breaches any of its obligations under Article 13.1.2, the grant may be reduced (see Article 43).

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

ARTICLE 14 — IMPLEMENTATION OF ACTION TASKS BY LINKED THIRD PARTIES

Not applicable

ARTICLE 14a — IMPLEMENTATION OF ACTION TASKS BY INTERNATIONAL PARTNERS

Not applicable

ARTICLE 15 — FINANCIAL SUPPORT TO THIRD PARTIES

15.1 Rules for providing financial support to third parties

Not applicable

15.2 Financial support in the form of prizes

Not applicable

15.3 Consequences of non-compliance

Not applicable

ARTICLE 16 — PROVISION OF TRANS-NATIONAL OR VIRTUAL ACCESS TO RESEARCH INFRASTRUCTURE

16.1 Rules for providing trans-national access to research infrastructure

Not applicable

16.2 Rules for providing virtual access to research infrastructure

Not applicable

16.3 Consequences of non-compliance

Not applicable

SECTION 2 RIGHTS AND OBLIGATIONS RELATED TO THE GRANT ADMINISTRATION

ARTICLE 17 — GENERAL OBLIGATION TO INFORM

17.1 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 any other obligation under the Agreement.

17.2 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 52) up to date, in particular, its name, address, legal representatives, legal form and organisation type.

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

- (a) **events** which are likely to affect significantly or delay the implementation of the action or the EU's financial interests, in particular:
 - (i) changes in its legal, financial, technical, organisational or ownership situation
 - (ii) not applicable;
- (b) **circumstances** affecting:
 - (i) the decision to award the grant or
 - (ii) compliance with requirements under the Agreement.

17.3 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 43).

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

ARTICLE 18 — KEEPING RECORDS — SUPPORTING DOCUMENTATION

18.1 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 it declares as eligible.

It must make them available upon request (see Article 17) or in the context of checks, reviews, audits or investigations (see Article 22).

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 22), 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 Agency may accept non-original documents if it considers that they offer a comparable level of assurance.

18.1.1 Records and other supporting documentation on the scientific and technical implementation

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

18.1.2 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.

In addition, for **unit costs calculated in accordance with the beneficiary's usual cost accounting practices**, the beneficiary must keep adequate records and documentation to prove that the cost accounting practices used comply with the conditions set out in Article 6.2.

The beneficiary may submit to the Commission, for approval, a certificate (drawn up in accordance with Annex 6) stating that its usual cost accounting practices comply with these conditions ('**certificate on the methodology**'). If the certificate is approved, costs declared in line with this methodology will not be challenged subsequently, unless the beneficiary has concealed information for the purpose of the approval.

- (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.

In addition, for **personnel costs** (declared as actual costs or on the basis of unit costs), the beneficiary must keep **time records** for the number of hours 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 hours worked on the action, the Agency may accept alternative evidence supporting the number of hours declared, if it considers that it offers an adequate level of assurance.

As an exception, for **persons working exclusively on the action**, there is no need to keep time records, if the beneficiary signs a **declaration** confirming that the persons concerned have worked exclusively on the action.

18.2 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 42), and the grant may be reduced (see Article 43).

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

ARTICLE 19 — SUBMISSION OF DELIVERABLES

19.1 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.

19.2 Consequences of non-compliance

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

ARTICLE 20 — REPORTING — PAYMENT REQUESTS

20.1 Obligation to submit reports

The beneficiary must submit to the Agency (see Article 52) the technical and financial reports set out in this Article. These reports include the requests for payment and must be drawn up using the forms and templates provided in the electronic exchange system (see Article 52).

20.2 Reporting periods

The action is divided into the following ‘**reporting periods**’:

- RP1: from month 1 to month 9

20.3 Periodic reports — Requests for interim payments

The beneficiary must submit a periodic report within 60 days following the end of each reporting period.

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

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

- (i) an **explanation of the work carried out** by the beneficiary;
- (ii) an **overview of the progress** towards the objectives 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.

The report must detail the exploitation and dissemination of the results and — if required in Annex 1 — an updated **‘plan for the exploitation and dissemination of the results’**.

The report must indicate the communication activities;

- (iii) a **summary** for publication by the Agency;
- (iv) the answers to the **‘questionnaire’**, covering issues related to the action implementation and the economic and societal impact, notably in the context of the Horizon 2020 key performance indicators and the Horizon 2020 monitoring requirements;

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

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

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 Agency.

If an individual financial statement is not submitted for a reporting period, it may be included in the periodic financial report for the next reporting period.

The individual financial statements of the last reporting period 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 18) that will be produced upon request (see Article 17) or in the context of checks, reviews, audits and investigations (see Article 22), and

- for the last reporting period: 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 13) and in-kind contributions provided by third parties (see Articles 11 and 12), for the reporting period concerned;
- (iii) not applicable;
- (iv) a ‘**periodic summary financial statement**’ (see Annex 4), created automatically by the electronic exchange system, including — except for the last reporting period — the **request for interim payment**.

20.4 Final report — Request for payment of the balance

In addition to the periodic report for the last reporting period, the beneficiary must submit the final report within 60 days following the end of the last reporting period.

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

- (a) a ‘**final technical report**’ with a **summary** for publication containing:
 - (i) an overview of the results and their exploitation and dissemination;
 - (ii) the conclusions on the action, and
 - (iii) the socio-economic impact of the action;
- (b) a ‘**final financial report**’ containing:
 - (i) a ‘**final summary financial statement**’ created automatically by the electronic exchange system, consolidating the individual financial statements for all reporting periods and including the **request for payment of the balance** and
 - (ii) a ‘**certificate on the financial statements**’ (drawn up in accordance with Annex 5), if it requests a total contribution of EUR 325 000 or more, as reimbursement of actual costs and unit costs calculated on the basis of its usual cost accounting practices (see Article 5.2 and Article 6.2).

20.5 Information on cumulative expenditure incurred

Not applicable

20.6 Currency for financial statements and conversion into euro

Financial statements must be drafted in euro.

If the beneficiary has an accounting established in a currency other than the euro it must convert the costs recorded in their accounts into euro at the average of the daily 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 rates published on the Commission's website, calculated over the corresponding reporting period.

If the beneficiary has an accounting established in euro it must convert costs incurred in another currency into euro according to its usual accounting practices.

20.7 Language of reports

All reports (technical and financial reports, including financial statements) must be submitted in the language of the Agreement.

20.8 Consequences of non-compliance

If the reports submitted do not comply with this Article, the Agency may suspend the payment deadline (see Article 47) 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 Agency may terminate the Agreement (see Article 50) or apply any of the other measures described in Chapter 6.

ARTICLE 21 — PAYMENTS AND PAYMENT ARRANGEMENTS

21.1 Payments to be made

The following payments will be made to the beneficiary:

- one **pre-financing payment**;
- one or more **interim payments**, on the basis of the request(s) for interim payment (see Article 20), and
- one **payment of the balance**, on the basis of the request for payment of the balance (see Article 20).

21.2 Pre-financing payment — Amount — Amount retained for the Guarantee Fund

The aim of the pre-financing is to provide the beneficiary with a float.

It remains the property of the EU until the payment of the balance.

The amount of the pre-financing payment will be EUR **136 000.00** (one hundred and thirty six thousand EURO).

The Agency will — except if Article 48 applies — make the pre-financing payment to the beneficiary within 30 days, either from the entry into force of the Agreement (see Article 58) or from 10 days before the starting date of the action (see Article 3), whichever is the latest.

An amount of EUR **8 500.00** (eight thousand five hundred EURO), corresponding to 5% of the maximum grant amount (see Article 5.1), is retained by the Agency from the pre-financing payment and transferred into the '**Guarantee Fund**'.

21.3 Interim payments — Amount — Calculation

Interim payments reimburse the eligible costs incurred for the implementation of the action during the corresponding reporting periods.

The Agency will pay to the beneficiary the amount due as interim payment within 90 days from receiving the periodic report (see Article 20.3), except if Articles 47 or 48 apply.

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

The **amount due as interim payment** is calculated by the Agency in the following steps:

Step 1 — Application of the reimbursement rates

Step 2 — Limit to 90% of the maximum grant amount

21.3.1 Step 1 — Application of the reimbursement rates

The reimbursement rate(s) (see Article 5.2) are applied to the eligible costs (actual costs, unit costs and flat-rate costs; see Article 6) declared by the beneficiary (see Article 20) and approved by the Agency (see above) for the concerned reporting period.

21.3.2 Step 2 — Limit to 90% of the maximum grant amount

The total amount of pre-financing and interim payments must not exceed 90% of the maximum grant amount set out in Article 5.1. The maximum amount for the interim payment will be calculated as follows:

$$\left\{ \begin{array}{l} 90\% \text{ of the maximum grant amount (see Article 5.1)} \\ \text{minus} \\ \text{\{pre-financing and previous interim payments\}} \end{array} \right\}.$$

21.4 Payment of the balance — Amount — Calculation — Release of the amount retained for the Guarantee Fund

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 44).

If the total amount of earlier payments is lower than the final grant amount, the Agency will pay the balance within 90 days from receiving the final report (see Article 20.4), except if Articles 47 or 48 apply.

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

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

{final grant amount (see Article 5.3)
minus
{pre-financing and interim payments (if any) made}}.

At the payment of the balance, the amount retained for the Guarantee Fund (see above) will be released and:

- if the balance is positive: the amount released will be paid in full to the beneficiary together with the amount due as the balance;
- if the balance is negative (payment of the balance taking the form of recovery): it will be deducted from the amount released (see Article 44.1.2). If the resulting amount:
 - is positive, it will be paid to the beneficiary
 - is negative, it will be recovered.

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

21.5 Notification of amounts due

When making payments, the Agency will formally notify to the beneficiary the amount due, specifying whether it concerns an interim payment or 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 43 and 44.

21.6 Currency for payments

The Agency will make all payments in euro.

21.7 Payments to the beneficiary

Payments will be made to the beneficiary.

Payments will discharge the Agency from its payment obligation.

21.8 Bank account for payments

All payments will be made to the following bank account:

Name of bank: UNICAJA BANCO, S.A.
Full name of the account holder: FUNDACION PARA EL CONOCIMIENTO MADRIMASD
IBAN code: ES3121034833030033455642

21.9 Costs of payment transfers

The cost of the payment transfers is borne as follows:

- the Agency 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.

21.10 Date of payment

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

21.11 Consequences of non-compliance

21.11.1 If the Agency 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 State (including regional and local government authorities or other public bodies acting on behalf of a Member State for the purpose of this Agreement).

Suspension of the payment deadline or payments (see Articles 47 and 48) 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.

21.11.2 Not applicable

ARTICLE 22 — CHECKS, REVIEWS, AUDITS AND INVESTIGATIONS — EXTENSION OF FINDINGS

22.1 Checks, reviews and audits by the Agency and the Commission

22.1.1 Right to carry out checks

The Agency or 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 Agency or the Commission may be assisted by external persons or bodies.

The Agency or the Commission may also request additional information in accordance with Article 17.

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

22.1.2 Right to carry out reviews

The Agency or 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), compliance with the obligations under the Agreement and continued scientific or technological relevance of the action.

Reviews may be started up to two 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 10 to 16), the beneficiary must inform the third party.

The Agency or 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. It has 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 Agency or the Commission will formally notify the review report to the beneficiary, which has 30 days to formally notify observations (‘**contradictory review procedure**’).

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

22.1.3 Right to carry out audits

The Agency or 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 two 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 10 to 16), the beneficiary must inform the third party.

The Agency or 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. It has 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 Agency or the Commission will formally notify the draft audit report to the beneficiary, which has 30 days to formally notify observations ('**contradictory audit procedure**'). This period may be extended by the Agency or 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 Agency or the Commission may also access the beneficiary' statutory records for the periodical assessment of unit costs or flat-rate amounts.

22.2 Investigations by the European Anti-Fraud Office (OLAF)

Under Regulations No 883/2013¹⁶ and No 2185/96¹⁷ (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.

22.3 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 966/2012¹⁸, 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.

¹⁶ 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).

¹⁷ 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).

¹⁸ 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).

22.4 Checks, reviews, audits and investigations for international organisations

Not applicable

22.5 Consequences of findings in checks, reviews, audits and investigations — Extension of findings

22.5.1 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 42), reduction of the grant (see Article 43), recovery of undue amounts (see Article 44) 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 55).

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 or Euratom grants awarded under similar conditions (**‘extension of findings from this grant to other grants’**).

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

22.5.2 Findings in other grants

The Agency or 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 or Euratom 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 two years after the payment of the balance of this grant.

The extension of findings may lead to the rejection of costs (see Article 42), reduction of the grant (see Article 43), recovery of undue amounts (see Article 44), suspension of payments (see Article 48), suspension of the action implementation (see Article 49) or termination (see Article 50).

22.5.3 Procedure

The Agency or 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.

22.5.3.1 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 Agency or 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 Agency or the Commission in justified cases.

The Agency or the Commission may then start a rejection procedure in accordance with Article 42, on the basis of:

- the revised financial statements, if approved;
- the proposed alternative correction method, if accepted

or

- the initially notified correction rate for extrapolation, if it does not receive any observations or revised financial statements, does not accept the observations or the proposed alternative correction method or does not approve the revised financial statements.

22.5.3.2 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 Agency or 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 Agency or the Commission may then start a reduction procedure in accordance with Article 43, on the basis of:

- the proposed alternative flat-rate, if accepted

or

- the initially notified flat-rate, if it does not receive any observations or does not accept the observations or the proposed alternative flat-rate.

22.6 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 42).

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

ARTICLE 23 — EVALUATION OF THE IMPACT OF THE ACTION

23.1 Right to evaluate the impact of the action

The Agency or 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 Agency or 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.

23.2 Consequences of non-compliance

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

SECTION 3 RIGHTS AND OBLIGATIONS RELATED TO BACKGROUND AND RESULTS

SUBSECTION 1 GENERAL

ARTICLE 23a — MANAGEMENT OF INTELLECTUAL PROPERTY

23a.1 Obligation to take measures to implement the Commission Recommendation on the management of intellectual property in knowledge transfer activities

If the beneficiary is a university or other public research organisation it must take measures to implement the principles set out in Points 1 and 2 of the Code of Practice annexed to the Commission Recommendation on the management of intellectual property in knowledge transfer activities¹⁹.

This does not change the obligations set out in Subsections 2 and 3 of this Section.

The beneficiary must ensure that researchers and third parties involved in the action are aware of them.

23a.2 Consequences of non-compliance

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

SUBSECTION 2 RIGHTS AND OBLIGATIONS RELATED TO BACKGROUND

¹⁹ Commission Recommendation C (2008) 1329 of 10.4.2008 on the management of intellectual property in knowledge transfer activities and the Code of Practice for universities and other public research institutions attached to this recommendation.

ARTICLE 24 — AGREEMENT ON BACKGROUND

Not applicable.

ARTICLE 25 — ACCESS RIGHTS TO BACKGROUND

25.1 Exercise of access rights — Waiving of access rights — No sub-licensing

To exercise access rights, this must first be requested in writing (‘**request for access**’).

‘**Access rights**’ means rights to use results or background under the terms and conditions laid down in this Agreement.

Waivers of access rights are not valid unless in writing.

Unless agreed otherwise, access rights do not include the right to sub-license.

25.2 Access rights for other beneficiaries, for implementing their own tasks under the action

Not applicable

25.3 Access rights for other beneficiaries, for exploiting their own results

Not applicable

25.4 Access rights for affiliated entities

Not applicable

25.5 Access rights for third parties

Not applicable

25.6 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 43).

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

SUBSECTION 3 RIGHTS AND OBLIGATIONS RELATED TO RESULTS

ARTICLE 26 — OWNERSHIP OF RESULTS

26.1 Ownership by the beneficiary that generates the results

The beneficiary owns the results it generates.

‘**Results**’ means any (tangible or intangible) output of the action such as data, knowledge or information — whatever its form or nature, whether it can be protected or not — that is generated in the action, as well as any rights attached to it, including intellectual property rights.

26.2 Joint ownership by several beneficiaries

Not applicable

26.3 Rights of third parties (including personnel)

If third parties (including personnel) may claim rights to the results, the beneficiary must ensure that it complies with its obligations under the Agreement.

If a third party generates results, the beneficiary must obtain all necessary rights (transfer, licences or other) from the third party, in order to be able to respect its obligations as if those results were generated by the beneficiary itself.

If obtaining the rights is impossible, the beneficiary must refrain from using the third party to generate the results.

26.4 Agency ownership, to protect results

26.4.1 The Agency may — with the consent of the beneficiary — assume ownership of results to protect them, if the beneficiary intends — up to four years after the period set out in Article 3 — to disseminate its results without protecting them, except in any of the following cases:

- (a) the lack of protection is because protecting the results is not possible, reasonable or justified (given the circumstances);
- (b) the lack of protection is because there is a lack of potential for commercial or industrial exploitation, or
- (c) the beneficiary intends to transfer the results to a third party established in an EU Member State or associated country²⁰, which will protect them.

Before the results are disseminated and unless any of the cases above under Points (a), (b) or (c) applies, the beneficiary must formally notify the Agency and at the same time inform it of any reasons for refusing consent. The beneficiary may refuse consent only if it can show that its legitimate interests would suffer significant harm.

If the Agency decides to assume ownership, it will formally notify the beneficiary within 45 days of receiving notification.

No dissemination relating to these results may take place before the end of this period or, if the Agency takes a positive decision, until it has taken the necessary steps to protect the results.

26.4.2 The Agency may — with the consent of the beneficiary — assume ownership of results to protect them, if the beneficiary intends — up to four years after the period set out in Article 3 — to stop protecting them or not to seek an extension of protection, except in any of the following cases:

- (a) the protection is stopped because of a lack of potential for commercial or industrial exploitation;

²⁰ For the definition, see Article 2.1(3) Rules for Participation Regulation No 1290/2013: ‘**associated country**’ means a non EU country (‘third country’) which is party to an international agreement with the Union, as identified in Article 7 of the H2020 Framework Programme Regulation No 1291/2013. Article 7 sets out the conditions for association of non-EU countries to Horizon 2020.

(b) an extension would not be justified given the circumstances.

The beneficiary that intends to stop protecting results or not seek an extension must — unless any of the cases above under Points (a) or (b) applies — formally notify the Agency at least 60 days before the protection lapses or its extension is no longer possible and at the same time inform it of any reasons for refusing consent. The beneficiary may refuse consent only if it can show that its legitimate interests would suffer significant harm.

If the Agency decides to assume ownership, it will formally notify the beneficiary within 45 days of receiving notification.

26.5 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 43).

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

ARTICLE 27 — PROTECTION OF RESULTS — VISIBILITY OF EU FUNDING

27.1 Obligation to protect the results

The beneficiary must examine the possibility of protecting its results and must adequately protect them — for an appropriate period and with appropriate territorial coverage — if:

- (a) the results can reasonably be expected to be commercially or industrially exploited and
- (b) protecting them is possible, reasonable and justified (given the circumstances).

When deciding on protection, the beneficiary must consider its own legitimate interests.

27.2 Agency ownership, to protect the results

If the beneficiary intends not to protect its results, to stop protecting them or not seek an extension of protection, The Agency may — under certain conditions (see Article 26.4) — assume ownership to ensure their (continued) protection.

27.3 Information on EU funding

Applications for protection of results (including patent applications) filed by or on behalf of the beneficiary must — unless the Agency requests or agrees otherwise or unless it is impossible — include the following:

“The project leading to this application has received funding from the European Union’s Horizon 2020 research and innovation programme under grant agreement No 101036010”.

27.4 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 43).

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

ARTICLE 28 — EXPLOITATION OF RESULTS

28.1 Obligation to exploit the results

The beneficiary must — up to four years after the period set out in Article 3 — take measures aiming to ensure ‘**exploitation**’ of its results (either directly or indirectly, in particular through transfer or licensing; see Article 30) by:

- (a) using them in further research activities (outside the action);
- (b) developing, creating or marketing a product or process;
- (c) creating and providing a service, or
- (d) using them in standardisation activities.

This does not change the security obligations in Article 37, which still apply.

28.2 Results that could contribute to European or international standards — Information on EU funding

If results are incorporated in a standard, the beneficiary must — unless the Agency requests or agrees otherwise or unless it is impossible — ask the standardisation body to include the following statement in (information related to) the standard:

“Results incorporated in this standard received funding from the European Union’s Horizon 2020 research and innovation programme under grant agreement No 101036010”.

28.3 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced in accordance with Article 43.

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

ARTICLE 29 — DISSEMINATION OF RESULTS — OPEN ACCESS — VISIBILITY OF EU FUNDING

29.1 Obligation to disseminate results

Unless it goes against its legitimate interests, the beneficiary must — as soon as possible — ‘**disseminate**’ its results by disclosing them to the public by appropriate means (other than those resulting from protecting or exploiting the results), including in scientific publications (in any medium).

This does not change the obligation to protect results in Article 27, the confidentiality obligations in Article 36, the security obligations in Article 37 or the obligations to protect personal data in Article 39, all of which still apply.

If the beneficiary intends not to protect its results, it may — under certain conditions (see Article 26.4.1) — need to formally notify the Agency before dissemination takes place.

29.2 Open access to scientific publications

The beneficiary must ensure open access (free of charge online access for any user) to all peer-reviewed scientific publications relating to its results.

In particular, it must:

- (a) as soon as possible and at the latest on publication, deposit a machine-readable electronic copy of the published version or final peer-reviewed manuscript accepted for publication in a repository for scientific publications;

Moreover, the beneficiary must aim to deposit at the same time the research data needed to validate the results presented in the deposited scientific publications.

- (b) ensure open access to the deposited publication — via the repository — at the latest:
 - (i) on publication, if an electronic version is available for free via the publisher, or
 - (ii) within six months of publication (twelve months for publications in the social sciences and humanities) in any other case.
- (c) ensure open access — via the repository — to the bibliographic metadata that identify the deposited publication.

The bibliographic metadata must be in a standard format and must include all of the following:

- the terms “European Union (EU)” and “Horizon 2020”;
- the name of the action, acronym and grant number;
- the publication date, and length of embargo period if applicable, and
- a persistent identifier.

29.3 Open access to research data

Not applicable;

29.4 Information on EU funding — Obligation and right to use the EU emblem

Unless the Agency requests or agrees otherwise or unless it is impossible, any dissemination of results (in any form, including electronic) must:

- (a) display the EU emblem and
- (b) include the following text:

“This project has received funding from the European Union’s Horizon 2020 research and innovation programme under grant agreement No 101036010”.

When displayed together 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 Agency.

This does not however give it 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.

29.5 Disclaimer excluding Agency responsibility

Any dissemination of results must indicate that it reflects only the author's view and that the Agency is not responsible for any use that may be made of the information it contains.

29.6 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 43).

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

ARTICLE 30 — TRANSFER AND LICENSING OF RESULTS

30.1 Transfer of ownership

The beneficiary may transfer ownership of its results.

It must however ensure that its obligations under Articles 26.2, 26.4, 27, 28, 29, 30 and 31 also apply to the new owner and that this owner has the obligation to pass them on in any subsequent transfer.

This does not change the security obligations in Article 37, which still apply.

30.2 Granting licenses

The beneficiary may grant licences to its results (or otherwise give the right to exploit them), if:

- (a) this does not impede the access rights under Article 31 and
- (b) not applicable.

This does not change the dissemination obligations in Article 29 or security obligations in Article 37, which still apply.

30.3 Agency right to object to transfers or licensing

not applicable

30.4 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 43).

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

ARTICLE 31 — ACCESS RIGHTS TO RESULTS

31.1 Exercise of access rights — Waiving of access rights — No sub-licensing

The conditions set out in Article 25.1 apply.

The obligations set out in this Article do not change the security obligations in Article 37, which still apply.

31.2 Access rights for other beneficiaries, for implementing their own tasks under the action

Not applicable

31.3 Access rights for other beneficiaries, for exploiting their own results

Not applicable

31.4 Access rights of affiliated entities

Not applicable

31.5 Access rights for the EU institutions, bodies, offices or agencies and EU Member States

The beneficiary must give access to its results — on a royalty-free basis — to EU institutions, bodies, offices or agencies, for developing, implementing or monitoring EU policies or programmes.

Such access rights are limited to non-commercial and non-competitive use.

This does not change the right to use any material, document or information received from the beneficiary for communication and publicising activities (see Article 38.2).

31.6 Access rights for third parties

Not applicable

31.7 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 43).

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

SECTION 4 OTHER RIGHTS AND OBLIGATIONS

ARTICLE 32 — RECRUITMENT AND WORKING CONDITIONS FOR RESEARCHERS

32.1 Obligation to take measures to implement the European Charter for Researchers and Code of Conduct for the Recruitment of Researchers

The beneficiary must take all measures to implement the principles set out in the Commission

Recommendation on the European Charter for Researchers and the Code of Conduct for the Recruitment of Researchers²², in particular regarding:

- working conditions;
- transparent recruitment processes based on merit, and
- career development.

The beneficiary must ensure that researchers and third parties involved in the action are aware of them.

32.2 Consequences of non-compliance

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

ARTICLE 33 — GENDER EQUALITY

33.1 Obligation to aim for gender equality

The beneficiary must take all measures to promote equal opportunities between men and women in the implementation of the action. It must aim, to the extent possible, for a gender balance at all levels of personnel assigned to the action, including at supervisory and managerial level.

33.2 Consequences of non-compliance

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

ARTICLE 34 — ETHICS AND RESEARCH INTEGRITY

34.1 Obligation to comply with ethical and research integrity principles

The beneficiary must carry out the action in compliance with:

- (a) ethical principles (including the highest standards of research integrity)
- and
- (b) applicable international, EU and national law.

Funding will not be granted for activities carried out outside the EU if they are prohibited in all Member States or for activities which destroy human embryos (for example, for obtaining stem cells).

The beneficiary must ensure that the activities under the action have an exclusive focus on civil applications.

The beneficiary must ensure that the activities under the action do not:

²² Commission Recommendation 2005/251/EC of 11 March 2005 on the European Charter for Researchers and on a Code of Conduct for the Recruitment of Researchers (OJ L 75, 22.3.2005, p. 67).

- (a) aim at human cloning for reproductive purposes;
- (b) intend to modify the genetic heritage of human beings which could make such changes heritable (with the exception of research relating to cancer treatment of the gonads, which may be financed), or
- (c) intend to create human embryos solely for the purpose of research or for the purpose of stem cell procurement, including by means of somatic cell nuclear transfer.

In addition, the beneficiary must respect the fundamental principle of research integrity — as set out, for instance, in the European Code of Conduct for Research Integrity²³.

This implies compliance with the following fundamental principles:

- **reliability** in ensuring the quality of research reflected in the design, the methodology, the analysis and the use of resources;
- **honesty** in developing, undertaking, reviewing, reporting and communicating research in a transparent, fair and unbiased way;
- **respect** for colleagues, research participants, society, ecosystems, cultural heritage and the environment;
- **accountability** for the research from idea to publication, for its management and organisation, for training, supervision and mentoring, and for its wider impacts

and means that the beneficiary must ensure that persons carrying out research tasks follow the good research practices and refrain from the research integrity violations described in this Code.

This does not change the other obligations under this Agreement or obligations under applicable international, EU or national law, all of which still apply.

34.2 Activities raising ethical issues

Activities raising ethical issues must comply with the ‘**ethics requirements**’ set out as deliverables in Annex 1.

Before the beginning of an activity raising an ethical issue, the beneficiary must have obtained:

- (a) any ethics committee opinion required under national law and
- (b) any notification or authorisation for activities raising ethical issues required under national and/or European law

needed for implementing the action tasks in question.

The documents must be kept on file and be submitted upon request by the beneficiary to the Agency (see Article 52). If they are not in English, they must be submitted together with an English summary, which shows that the action tasks in question are covered and includes the conclusions of the committee or authority concerned (if available).

²³ The European Code of Conduct for Research Integrity of ALLEA (All European Academies).
http://ec.europa.eu/research/participants/data/ref/h2020/other/hi/h2020-ethics_code-of-conduct_en.pdf

34.3 Activities involving human embryos or human embryonic stem cells

Activities involving research on human embryos or human embryonic stem cells may be carried out, in addition to Article 34.1, only if:

- they are set out in Annex 1 or
- the beneficiary has obtained explicit approval (in writing) from the Agency (see Article 52).

34.4 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 43) and the Agreement may be terminated (see Article 50).

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

ARTICLE 35 — CONFLICT OF INTERESTS

35.1 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’**).

It must formally notify to the Agency 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 Agency may verify that the measures taken are appropriate and may require additional measures to be taken by a specified deadline.

35.2 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 43) and the Agreement may be terminated (see Article 50).

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

ARTICLE 36 — CONFIDENTIALITY

36.1 General obligation to maintain confidentiality

During implementation of the action and for four years after the period set out in Article 3, 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’**).

If the beneficiary requests, the Agency may agree to keep such information confidential for an additional period beyond the initial four years.

If information has been identified as confidential only orally, it will be considered to be confidential only if this is confirmed in writing within 15 days of the oral disclosure.

Unless otherwise agreed between the parties, they may use confidential information only to implement the Agreement.

The beneficiary may disclose confidential information to its personnel or third parties involved in the action only if they:

- (a) need to know to implement the Agreement and
- (b) are bound by an obligation of confidentiality.

This does not change the security obligations in Article 37, which still apply.

The Agency may disclose confidential information to its staff, other EU institutions and bodies. It may disclose confidential information to third parties, if:

- (a) this is necessary to implement the Agreement or safeguard the EU's financial interests and
- (b) the recipients of the information are bound by an obligation of confidentiality.

Under the conditions set out in Article 4 of the Rules for Participation Regulation No 1290/2013²⁴, the Commission must moreover make available information on the results to other EU institutions, bodies, offices or agencies as well as Member States or associated countries.

The confidentiality obligations no longer apply if:

- (a) the disclosing party agrees to release the other party;
- (b) the information was already known by the recipient or is given to him without obligation of confidentiality by a third party that was not bound by any obligation of confidentiality;
- (c) the recipient proves that the information was developed without the use of confidential information;
- (d) the information becomes generally and publicly available, without breaching any confidentiality obligation, or
- (e) the disclosure of the information is required by EU or national law.

36.2 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 43).

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

ARTICLE 37 — SECURITY-RELATED OBLIGATIONS

37.1 Results with a security recommendation

²⁴ Regulation (EU) No 1290/2013 of the European Parliament and of the Council of 11 December 2013 laying down the rules for participation and dissemination in "Horizon 2020 - the Framework Programme for Research and Innovation (2014-2020)" (OJ L 347, 20.12.2013 p.81).

Not applicable

37.2 Classified information

Not applicable

37.3 Activities involving dual-use goods or dangerous materials and substances

Not applicable

37.4 Consequences of non-compliance

Not applicable

ARTICLE 38 — PROMOTING THE ACTION — VISIBILITY OF EU FUNDING

38.1 Communication activities by the beneficiary

38.1.1 Obligation to promote the action and its results

The beneficiary must promote the action and its results, by providing targeted information to multiple audiences (including the media and the public) in a strategic and effective manner.

This does not change the dissemination obligations in Article 29, the confidentiality obligations in Article 36 or the security obligations in Article 37, all of which still apply.

Before engaging in a communication activity expected to have a major media impact, the beneficiary must inform the Agency (see Article 52).

38.1.2 Information on EU funding — Obligation and right to use the EU emblem

Unless the Agency requests or agrees otherwise or unless it is impossible, any communication activity related to the action (including in electronic form, via social media, etc.) and any infrastructure, equipment and major results funded by the grant must:

- (a) display the EU emblem and
- (b) include the following text:

For communication activities: “This project has received funding from the European Union’s Horizon 2020 research and innovation programme under grant agreement No 101036010”.

For infrastructure, equipment and major results: “This *[infrastructure]**[equipment]**[insert type of result]* is part of a project that has received funding from the European Union’s Horizon 2020 research and innovation programme under grant agreement No 101036010”.

When displayed together 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 Agency.

This does not, however, give it 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.

38.1.3 Disclaimer excluding Agency and Commission responsibility

Any communication activity related to the action must indicate that it reflects only the author's view and that the Agency and the Commission are not responsible for any use that may be made of the information it contains.

38.2 Communication activities by the Agency and the Commission

38.2.1 Right to use the beneficiary's materials, documents or information

The Agency and the Commission may use, for its communication and publicising activities, information relating to the action, documents notably summaries for publication and public deliverables as well as any other material, such as pictures or audio-visual material received from the beneficiary (including in electronic form).

This does not change the confidentiality obligations in Article 36 and the security obligations in Article 37, all of which still apply.

If the Agency's or the Commission's use of these materials, documents or information would risk compromising legitimate interests, the beneficiary may request the Agency, or the Commission not to use it (see Article 52).

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 Agency, 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 1049/2001²⁶, without the right to reproduce or exploit;
- (f) **storage** in paper, electronic or other form;

²⁶ 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.

- (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 Agency, or 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 Agency, or the Commission will insert the following information:

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

38.3 Consequences of non-compliance

If the beneficiary breaches any of its obligations under this Article, the grant may be reduced (see Article 43).

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

ARTICLE 39 — PROCESSING OF PERSONAL DATA

39.1 Processing of personal data by the Agency and the Commission

Any personal data under the Agreement will be processed by the Agency or the Commission under Regulation No 45/2001²⁷ and according to the ‘notifications of the processing operations’ to the Data Protection Officer (DPO) of the Agency or the Commission (publicly accessible in the DPO register).

Such data will be processed by the ‘**data controller**’ of the Agency or the Commission for the purposes of implementing, managing and monitoring the Agreement or protecting the financial interests of the EU or Euratom (including checks, reviews, audits and investigations; see Article 22).

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) that are published on the Agency and Commission websites.

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

39.2 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).

²⁷ 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).

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 Agency or the Commission. For this purpose, it must provide them with the privacy statement(s) (see above), before transmitting their data to the Agency or the Commission.

39.3 Consequences of non-compliance

If the beneficiary breaches any of its obligations under Article 39.2, the Agency may apply any of the measures described in Chapter 6.

ARTICLE 40 — ASSIGNMENTS OF CLAIMS FOR PAYMENT AGAINST THE AGENCY

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

If the Agency 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 Agency.

CHAPTER 5 BENEFICIARY'S ROLES AND RESPONSIBILITIES — RELATIONSHIP WITH COMPLEMENTARY BENEFICIARIES — RELATIONSHIP WITH PARTNERS OF A JOINT ACTION

ARTICLE 41 — BENEFICIARY'S ROLES AND RESPONSIBILITIES — RELATIONSHIP WITH COMPLEMENTARY BENEFICIARIES — RELATIONSHIP WITH PARTNERS OF A JOINT ACTION

41.1 Roles and responsibility towards the Agency

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 Agency immediately of any events or circumstances likely to affect significantly or delay the implementation of the action (see Article 17);
- (c) submitting the deliverables and reports to the Agency (see Articles 19 and 20);
- (d) submitting to the Agency in good time any documents or information required by it

and may not delegate or subcontract these tasks to any third party (including linked third parties).

41.2 Internal division of roles and responsibilities

Not applicable

41.3 Internal arrangements between beneficiaries — Consortium agreement

Not applicable

41.4 Relationship with complementary beneficiaries — Collaboration agreement

Not applicable

41.5 Relationship with partners of a joint action — Coordination 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 42 — REJECTION OF INELIGIBLE COSTS

42.1 Conditions

The Agency will — at the time of an **interim payment**, 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 22).

The rejection may also be based on the **extension of findings from other grants to this grant** (see Article 22.5.2).

42.2 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 44), the Agency 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 21.5). The beneficiary may — within 30 days of receiving notification — formally notify the Agency of its disagreement and the reasons why.

If the rejection of costs leads to a recovery, the Agency will follow the contradictory procedure with pre-information letter set out in Article 44.

42.3 Effects

If the Agency rejects costs at the time of an **interim payment** or **the payment of the balance**, it will deduct them from the total eligible costs declared, for the action, in the periodic or final summary financial statement (see Articles 20.3 and 20.4). It will then calculate the interim payment or payment of the balance as set out in Articles 21.3 or 21.4.

If the Agency — **after an interim payment but before the payment of the balance** — rejects costs

declared in a periodic summary financial statement, it will deduct them from the total eligible costs declared, for the action, in the next periodic summary financial statement or in the final summary financial statement. It will then calculate the interim payment or payment of the balance as set out in Articles 21.3 or 21.4.

If the Agency rejects costs **after the payment of the balance**, it will deduct the amount rejected from the total eligible costs declared, in the final summary financial statement. It will then calculate the revised final grant amount as set out in Article 5.4.

ARTICLE 43 — REDUCTION OF THE GRANT

43.1 Conditions

The Agency may — **at the payment of the balance** or **afterwards** — reduce the maximum grant amount (see Article 5.1), if:

- (a) 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) or
- (b) the beneficiary (or a natural person who has the power to represent or take decision on its behalf) has committed — in other EU or Euratom grants awarded to it under similar conditions — systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant (**extension of findings from other grants to this grant**; see Article 22.5.2).

43.2 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 Agency 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 Agency 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 21).

43.3 Effects

If the Agency reduces the grant at **the payment of the balance**, it will calculate the reduced grant

amount for the action and then determine the amount due as payment of the balance (see Articles 5.3.4 and 21.4).

If the Agency 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 Agency will recover the difference (see Article 44).

ARTICLE 44 — RECOVERY OF UNDUE AMOUNTS

44.1 Amount to be recovered — Calculation — Procedure

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

44.1.1 Recovery after termination of a beneficiary's participation

Not applicable

44.1.2 Recovery at payment of the balance

If the payment of the balance takes the form of a recovery (see Article 21.4), the Agency 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;
- specifying that it intends to deduct the amount to be recovered from the amount retained for the Guarantee Fund; and
- inviting it to submit observations within 30 days of receiving notification.

If no observations are submitted or the Agency decides to pursue recovery despite the observations it has received, it will **confirm recovery** (together with the notification of amounts due; see Article 21.5) and:

- pay the difference between the amount to be recovered and the amount retained for the Guarantee Fund, **if the difference is positive** or
- formally notify to the beneficiary a **debit note** for the difference between the amount to be recovered and the amount retained for the Guarantee Fund, **if the difference is negative**. 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 Agency or the Commission will **recover** the amount:

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

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

(b) by **drawing on the Guarantee Fund**. The Agency or the Commission will formally notify the beneficiary the debit note on behalf of the Guarantee Fund and recover the amount:

- (i) not applicable
- (ii) by **taking legal action** (see Article 57) 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 21.11, from the day following the payment date in the debit note, up to and including the date the Agency or 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/EC²⁸ applies.

44.1.3 Recovery of amounts after payment of the balance

If, the revised final grant amount (see Article 5.4) is lower than the final grant amount, the beneficiary must repay the difference to the Agency.

The Agency will formally notify a **pre-information letter** to the beneficiary:

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

If no observations are submitted or the Agency 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 Agency or the Commission will **recover** the amount:

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

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

(b) by **drawing on the Guarantee Fund**. The Agency or the Commission will formally notify the beneficiary the debit note on behalf of the Guarantee Fund and recover the amount:

- (i) not applicable

²⁸ 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).

- (ii) by **taking legal action** (see Article 57) 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 21.11, from the day following the date for payment in the debit note, up to and including the date the Agency or 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 applies.

ARTICLE 45 — ADMINISTRATIVE SANCTIONS

In addition to contractual measures, the Agency or 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 46 — LIABILITY FOR DAMAGES

46.1 Liability of the Agency

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

46.2 Liability of the beneficiary

Except in case of force majeure (see Article 51), the beneficiary must compensate the Agency 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 47 — SUSPENSION OF PAYMENT DEADLINE

47.1 Conditions

The Agency may — at any moment — suspend the payment deadline (see Article 21.2 to 21.4) if a request for payment (see Article 20) cannot be approved because:

- (a) it does not comply with the provisions of the Agreement (see Article 20);

- (b) the technical reports or financial reports 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 statements and additional checks, reviews, audits or investigations are necessary.

47.2 Procedure

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

The suspension will **take effect** the day notification is sent by the Agency (see Article 52).

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 Agency if the suspension will continue.

If the payment deadline has been suspended due to the non-compliance of the technical or financial reports (see Article 20) and the revised report or statement is not submitted or was submitted but is also rejected, the Agency may also terminate the Agreement (see Article 50.3.1(l)).

ARTICLE 48 — SUSPENSION OF PAYMENTS

48.1 Conditions

The Agency 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 or Euratom grants awarded to it under similar conditions — systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant (**extension of findings from other grants to this grant**; see Article 22.5.2).

If suspension concerns the payment of the balance, — once suspension is lifted — the payment or the recovery of the amount(s) concerned will be considered the payment of the balance that closes the action.

48.2 Procedure

Before suspending payments, the Agency 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 Agency 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 Agency.

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

During the suspension, the periodic report(s) for all reporting periods except the last one (see Article 20.3), must not contain any financial statements. The beneficiary must include them in the next periodic report after the suspension is lifted or — if suspension is not lifted before the end of the action — in the last periodic report.

The beneficiary may suspend implementation of the action (see Article 49.1) or terminate the Agreement (see Article 50.1 and 50.2).

ARTICLE 49 — SUSPENSION OF THE ACTION IMPLEMENTATION

49.1 Suspension of the action implementation, by the beneficiary

49.1.1 Conditions

The beneficiary may suspend implementation of the action or any part of it, if exceptional circumstances — in particular *force majeure* (see Article 51) — make implementation impossible or excessively difficult.

49.1.2 Procedure

The beneficiary must immediately formally notify to the Agency the suspension (see Article 52), stating:

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

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

Once circumstances allow for implementation to resume, the beneficiary must immediately formally notify the Agency 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 55) — unless the Agreement has been terminated (see Article 50).

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).

49.2 Suspension of the action implementation, by the Agency

49.2.1 Conditions

The Agency 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);
- (b) the beneficiary (or a natural person who has the power to represent or take decisions on its behalf) has committed — in other EU or Euratom grants awarded to it under similar conditions — systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant (**extension of findings from other grants to this grant**; see Article 22.5.2), or
- (c) the action is suspected of having lost its scientific or technological relevance.

49.2.2 Procedure

Before suspending implementation of the action, the Agency 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 Agency 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 55) — unless the Agreement has already been terminated (see Article 50).

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 Agency (see Article 46).

Suspension of the action implementation does not affect the Agency's right to terminate the Agreement (see Article 50), reduce the grant or recover amounts unduly paid (see Articles 43 and 44).

ARTICLE 50 — TERMINATION OF THE AGREEMENT

50.1 Termination of the Agreement, by the beneficiary

50.1.1 Conditions and procedure

The beneficiary may terminate the Agreement.

The beneficiary must formally notify termination to the Agency (see Article 52), 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 Agency 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.

50.1.2 Effects

The beneficiary must — within 60 days from when termination takes effect — submit:

- (i) a periodic report (for the open reporting period until termination; see Article 20.3) and
- (ii) the final report (see Article 20.4).

If the Agency does not receive the reports within the deadline (see above), only costs which are included in an approved periodic report will be taken into account.

The Agency will **calculate** the final grant amount (see Article 5.3) and the balance (see Article 21.4) on the basis of the reports submitted. Only costs incurred until termination 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 43).

After termination, the beneficiary’s obligations (in particular Articles 20, 22, 23, Section 3 of Chapter 4, 36, 37, 38, 40, 42, 43 and 44) continue to apply.

50.2 Termination of the participation of one or more beneficiaries, by the beneficiaries

Not applicable

50.3 Termination of the Agreement, by the Agency

50.3.1 Conditions

The Agency may terminate the Agreement, if:

- (a) not applicable;
- (b) a change to the beneficiary's legal, financial, technical, organisational or ownership situation

is likely to substantially affect or delay the implementation of the action or calls into question the decision to award the grant;

- (c) not applicable;
- (d) implementation of the action is prevented by force majeure (see Article 51) or suspended by the beneficiary (see Article 49.1) 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 action has lost scientific or technological relevance;
- (i) not applicable;
- (j) not applicable;
- (k) 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 or any other illegal activity;
- (l) 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);
- (m) the beneficiary (or the natural person who has the power to represent or take decisions on its behalf) has committed — in other EU or Euratom grants awarded to it under similar conditions — systemic or recurrent errors, irregularities, fraud or serious breach of obligations that have a material impact on this grant (**extension of findings from other grants to this grant**; see Article 22.5.2);
- (n) not applicable.

50.3.2 Procedure

Before terminating the Agreement, the Agency 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 (l.ii) above — to inform the Agency of the measures to ensure compliance with the obligations under the Agreement.

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

50.3.3 Effects

The beneficiary must — within 60 days from when termination takes effect — submit:

- (i) a periodic report (for the last open reporting period until termination; see Article 20.3) and
- (ii) a final report (see Article 20.4).

If the Agreement is terminated for breach of the obligation to submit reports (see Articles 20.8 and 50.3.1(l)), the beneficiary may not submit any reports after termination.

If the Agency does not receive the reports within the deadline (see above), only costs which are included in an approved periodic report will be taken into account.

The Agency will **calculate** the final grant amount (see Article 5.3) and the balance (see Article 21.4) on the basis of the reports 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 Agency's right to reduce the grant (see Article 43) or to impose administrative sanctions (Article 45).

The beneficiary may not claim damages due to termination by the Agency (see Article 46).

After termination, the beneficiary's obligations (in particular Articles 20, 22, 23, Section 3 of Chapter 4, 36, 37, 38, 40, 42, 43 and 44) continue to apply.

SECTION 4 FORCE MAJEURE

ARTICLE 51 — 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 52 — COMMUNICATION BETWEEN THE PARTIES

52.1 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 Agency 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 Agency and Commission websites.

52.2 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.

52.3 Addresses for communication

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

<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/myarea/projects>

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

Formal notifications on paper (only after the payment of the balance) addressed **to the Agency** must be sent to the official mailing address indicated on the Agency's website.

Formal notifications on paper (only after the payment of the balance) addressed **to the beneficiary** must be sent to its legal address as specified in the Participant Portal Beneficiary Register.

ARTICLE 53 — INTERPRETATION OF THE AGREEMENT

53.1 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.

53.2 Privileges and immunities

Not applicable

ARTICLE 54 — CALCULATION OF PERIODS, DATES AND DEADLINES

In accordance with Regulation No 1182/71²⁹, 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 55 — AMENDMENTS TO THE AGREEMENT

55.1 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.

55.2 Procedure

The party requesting an amendment must submit a request for amendment signed in the electronic exchange system (see Article 52).

The request for amendment must include:

- the reasons why;
- the appropriate supporting documents.

The Agency may request additional information.

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 Agency 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 56 — ACCESSION TO THE AGREEMENT

Not applicable

ARTICLE 57 — APPLICABLE LAW AND SETTLEMENT OF DISPUTES

57.1 Applicable law

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

²⁹ 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).

57.2 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 44, 45 and 46), the beneficiary must bring action before the General Court — or, on appeal, the Court of Justice of the European Union — under Article 263 TFEU. Actions against offsetting and enforceable decisions must be brought against the Commission (not against the Agency).

ARTICLE 58 — ENTRY INTO FORCE OF THE AGREEMENT

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

SIGNATURES

For the beneficiary

For the Agency



EUROPEAN COMMISSION
European Research Executive Agency

The Director



ANNEX 1 (part A)

Coordination and support action

NUMBER — 101036010 — MadridERN2021

Table of Contents

1.1. The project summary.....	3
1.2. The list of beneficiaries.....	4
1.3. Workplan Tables - Detailed implementation.....	5
1.3.1. WT1 List of work packages.....	5
1.3.2. WT2 List of deliverables.....	6
1.3.3. WT3 Work package descriptions.....	7
Work package 1.....	7
Work package 2.....	10
Work package 3.....	16
Work package 4.....	20
1.3.4. WT4 List of milestones.....	22
1.3.5. WT5 Critical Implementation risks and mitigation actions.....	23
1.3.6. WT6 Summary of project effort in person-months.....	24
1.3.7. WT7 Tentative schedule of project reviews.....	25

1.1. The project summary

Project Number ¹	101036010	Project Acronym ²	MadridERN2021
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One form per project

General information

Project title ³	Researchers and citizens to achieve a sustainable future
Starting date ⁴	01/05/2021
Duration in months ⁵	9
Call (part) identifier ⁶	H2020-MSCA-NIGHT-2020bis
Topic	MSCA-NIGHT-2020bis European Researchers' Night
Fixed EC Keywords	
Free keywords	researchers, outreach, society, scientific carrers, entrepreneurial, innovative promotion, European Green Deal, Sustainable Development Goals

Abstract ⁷

The European Researchers' Night in Madrid will bring together researchers to the general public and will increase awareness of research and innovation activities, with a view to supporting the public recognition of researchers, creatiThe European Researchers' Night in Madrid will bring together researchers to the general public and will increase awareness of research and innovation activities, with a view to supporting the public recognition of researchers, creating an understanding of the impact of researchers' work on citizen's daily life, and encouraging young people to embark on scientific careers.

MadridERN2021 will implement it by means of a set of festive activities to be carried out in the Region of Madrid on the morning and evening of the 24th and 25th of September 2021. Pre-events will be also organized mainly in spring and summer.

The activities will be addressed to public at large, science-addicts and science-reluctant, children, families, teachers, elderly, people regardless their scientific background with a special focus on young people: secondary and primary school students with the main purpose of encouraging STEM subjects and science careers, university students and also vocational education and training students.

The event will involve researchers, benefited by EU funds, especially the Marie Skłodowska-Curie Actions (MSCA). Their presence in the activities at the European corners will point out the transnational and diversity aspects of research, showing the attractiveness of their jobs that can be done everywhere in Europe. Information on the EU: its history, initiatives, policies, especially the European Green Deal, and achievements will be provided to highlight the European dimension of the Night.

Regional and Academic authorities, stakeholders and managers from universities, research centres, museums, hospitals, NGOs, foundations and industry (Spin offs, SME or Large Companies) in the Region of Madrid will be at the core of the project.

1.2. List of Beneficiaries

Project Number ¹	101036010	Project Acronym ²	MadridERN2021
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List of Beneficiaries

No	Name	Short name	Country	Project entry month ⁸	Project exit month
1	FUNDACION PARA EL CONOCIMIENTO MADRIMASD	MADRIMASD	Spain	1	9

1.3. Workplan Tables - Detailed implementation

1.3.1. WT1 List of work packages

WP Number ⁹	WP Title	Lead beneficiary ¹⁰	Person-months ¹¹	Start month ¹²	End month ¹³
WP1	Awareness campaign	1 - MADRIMASD	3.90	1	7
WP2	Activities during the night	1 - MADRIMASD	4.10	1	7
WP3	Impact assessment	1 - MADRIMASD	1.10	3	9
WP4	Management	1 - MADRIMASD	1.90	1	9
Total			11.00		

1.3.2. WT2 list of deliverables

Deliverable Number¹⁴	Deliverable Title	WP number⁹	Lead beneficiary	Type¹⁵	Dissemination level¹⁶	Due Date (in months)¹⁷
D1.1	Report on awareness campaign	WP1	1 - MADRIMASD	Report	Confidential, only for members of the consortium (including the Commission Services)	7
D2.1	Report on activities during the night	WP2	1 - MADRIMASD	Report	Confidential, only for members of the consortium (including the Commission Services)	7
D3.1	Report on impact assessment	WP3	1 - MADRIMASD	Report	Confidential, only for members of the consortium (including the Commission Services)	9
D4.1	Management report	WP4	1 - MADRIMASD	Report	Confidential, only for members of the consortium (including the Commission Services)	9

1.3.3. WT3 Work package descriptions

Work package number ⁹	WP1	Lead beneficiary ¹⁰	1 - MADRIMASD
Work package title	Awareness campaign		
Start month	1	End month	7

Objectives

- Make 3.500.000 people aware of the MadridERN
- Attract about 20.000 attendees to the event

Description of work and role of partners

WP1 - Awareness campaign [Months: 1-7]

MADRIMASD

Description of work

Main target of the awareness campaign

Describe target groups:

- o Public at large regardless of age and scientific background;
- o Teachers, educators and schools / formal and non-formal education organisations;
- o Special attention to be paid to children and young people. Inclusiveness should be key.

Description of Work

A common awareness campaign will be designed to promote all the activities to be held in the Region of Madrid during the European Researchers' Night 2021. Specific communication actions will be also implemented in the different locations and institutions involved as subcontractors. Pre events will be organized to amplify the prospects of the event. The European dimension of the event will be at the core of the messages. As it has been said in previous sections, synergies with other Spanish and European Nights) and overseas will be sought. Argentina as well as Uruguay and Ecuador will perform activities as parallel actions of the Night in Madrid involving researchers funded by EU.

Main target of the awareness campaign

- Public at large regardless of age and scientific background;

An ample and sound awareness campaign will be launched addressed to all components of public at large, science-addicts and science-reluctant, with and without scientific backgrounds. People of all age, social background or intellectual or physical disabled people. Everyone has to be reached in an inclusive and diverse Science.

- Special attention to be paid to children and young people, especially about making a career choice.

Special attention to be paid to children and young people, university students, vocational education and training students, secondary and primary school students faced with a career choice or with the option of studying STEAM subjects specially girls less willing to choose these subjects. Students, as a special target of the campaign will be informed of the event before summer breaks although it will be reminded at the beginning of September (when schools and universities start). Pre-events will help to that extent especially online encounters between young researchers and students to take place in spring.

New targets are included in the project: people from other countries and also disabled people to underline the internationalization of the Night and its inclusive character.

- Teachers and educators of all kind or education organization

They will be also attracted to the Night they must know about the support Europe gives to research and researchers to transmit the message to their pupils: Europe is deeply involved in Education and Research to train responsible and committed European citizens.

Communication tools

The awareness campaign will include a combination of traditional communication vectors with the ones based on line, digital tools.

- Off line: such as written press, radio, TV, mailings, direct visits, meetings...

Promotion of the event will be carried out through special pre-events and public meetings about current affairs of the Fundación in its different programmes. Press releases will be mailed to different media (press, radio, TV national and international channels) two weeks before the event. At the same time outdoors direct publicity such as adverts in urban furniture, billboards and posters in metro stations will be installed. Outdoors publicity allows people in the streets, commuters, workers of all kind to be aware of the Night.

- On line: project website, blogs, social networks, e-mailing, WhatsApp campaign, video teasers....

In this edition the communication tools will be mainly online, avoiding paper when possible, keeping a sustainable and eco-friendly communication campaign. A project website www.madrimasd.org/lanochedelosinvestigadores will be launched in July. This website is hosted on the Fundación website www.madrimasd.org that had more than 30M of hits last year. Information of the event will be published on science and cultural blogs and relevant national and regional websites. The use of social networks (Twitter, Tiktok, Facebook, You Tube and Instagram) will be at the core of the project specially to attract young people as well as the use of a WhatsApp campaign and teasers in video formats that will help hugely to communicate the project. In case of multiple Spanish Nights, a special website will be run with information of every Night.

Each of the subcontractor institutions will also include all the information on special sections on their institutional websites following the instructions and recommendations of the coordinator.

Since the beginning of the project an image of the MadridERN2021 will appear on the mails sent by the people in charge of the project.

Messages to be conveyed

Since 2006, Researchers are amongst us remains one of the messages of the European Researchers' Nights. The European Researchers' Night in Madrid, as a communication action, has to transmit the main messages of the event in an effective and clear way using the tools detailed above. Researchers are women and men, ordinary people with an extraordinary work, what they do helps to improve our life and therefore the welfare of nations. At the same time researchers as ordinary people, have families, children, they go to the park, they have hobbies, go to movies, and do sports... like the rest of the people.

Other more specific messages all related with the main objective of the action as described in the Work Programme, namely "The European Researchers' Night aims to bring researchers closer to the general public and to increase awareness of research and innovation activities, with a view to supporting the public recognition of researchers, creating an understanding of the impact of researchers' work on citizen's daily life, and encouraging young people to embark on research careers". The new scenario created by the pandemic has shown the importance of scientific research to face not only public health problems but also those related to the emerging new world order where researchers are having a key role.

More specific messages will be launched to attract young people and to promote the scientific careers among boys and girls equally by showing that research is fun, fascinating, creative, and innovative. It opens new fields and opportunities of work either in academic world or in the industry.

The motto chosen for MadridERN2021: Researchers & citizens to achieve a sustainable future, aims to highlight that working together a sustainable world is possible in a near future.

The new world scenario created by the pandemic has underlined that just now more than ever the work that science and society as a whole have ahead in the defense of a world ecological order. The Green Deal along with the achievements of the Sustainable Development Goals (SDG) have a lot to do with researchers' work to reach a better and more sustainable future for all.

MadridERN2021 is inclusive and open so it invites all kind of people to meet them, to talk to them, to know first-hand their work and their personalities, showing the translational aspects of research. It also gives you the opportunity of being a researcher for a day and if you like, be a researcher in a future.

In order to increase the impact of the awareness campaign and to identity the Action, the image will keep the main characteristic of previous editions. Should there be more than one funded project in Spain, a common national awareness campaign will be developed with references to the other Nights.

Crossed-borders institutions in Latin-American countries will take part in the common awareness campaign showing the European support to some of their researchers funded by EU Programmes.

Promotional material

All announcements and promotional material will bear the compulsory mention "European Researchers' Night", complying with the following editing guidelines:

- Off line material: Posters will be place in Metro stations .Urban adverts will be present in the streets. All announcements and promotional material will bear the compulsory mention "European Researchers' Night", complying with the mandatory guidelines.

- The European Researchers' Night roll-up, designed by the European Commission, will be placed at the EU corner, complying with the format requirements: 200 X 85 cm. Besides a main European Corner, each of the venues will include a European Corner that will be located in a strategic place in order to highlight the European dimension of the event and one-European –researcher place. Leaflets, projections and other material will be displayed to give information about the different MSC programs and EU-funded project. A disclaimer at the entrance of the event must be warned about the possibility of being filmed or photographed.

- On line materials: Appealing on-line adverts will be launched to attract public attention, giving information about the activities of the Night. Banners, ads, websites, link to relevant EU websites and social networks, WhatsApp campaigns,

teasers in a video format.... Electronic banners will be shown on the website of the MadridERN and others websites related to science and education as well as on electronic newspapers. Links to other relevant websites will be available. The e-mails of the coordinator staff will also show the banner of the Madrid ERN on their foot signature. Besides banners on the main social networks (Facebook, Twitter, Instagram, Tiktok and YouTube...) will announce the Night. The use of WhatsApp campaigns and video teasers will be also a new way to promote the event especially among young people. On line adverts will include the following mention: "This European Researchers' Night project is funded by the European Commission under the Marie Skłodowska-Curie actions from Horizon 2020"

o Promotional gadgets (displayed through the European corner notably), complying with the general guidelines available at https://ec.europa.eu/info/resources-partners/european-commission-visual-identity_en

Participation per Partner

Partner number and short name	WP1 effort
1 - MADRIMASD	3.90
Total	3.90

List of deliverables

Deliverable Number ¹⁴	Deliverable Title	Lead beneficiary	Type ¹⁵	Dissemination level ¹⁶	Due Date (in months) ¹⁷
D1.1	Report on awareness campaign	1 - MADRIMASD	Report	Confidential, only for members of the consortium (including the Commission Services)	7

Description of deliverables

Report on the awareness campaign (actions, media feedback, activities on Internet such as hits on website, blogs, social networks ...), accompanied by samples of promotional material (posters, leaflets, programmes, gadgets...)

D1.1 : Report on awareness campaign [7]

Report on the awareness campaign (actions, media feedback, activities on Internet such as hits on website, blogs, social networks ...), accompanied by samples of promotional material (posters, leaflets, programmes, gadgets...)

Schedule of relevant Milestones

Milestone number ¹⁸	Milestone title	Lead beneficiary	Due Date (in months)	Means of verification
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Work package number ⁹	WP2	Lead beneficiary ¹⁰	1 - MADRIMASD
Work package title	Activities during the night		
Start month	1	End month	7

Objectives

Offering all the categories of the public, regardless of age and scientific background, a range of activities as broad as possible:

- o Directly and actively involving both researchers and audience;
- o Combining in a balanced way entertainment and "education to science through researchers";
- o Contributing to enhancing the public recognition and appraisal of researchers and their work.

Description of work and role of partners

WP2 - Activities during the night [Months: 1-7]
MADRIMASD
 Description of work
 Locations
 The activities will be held in two kind of scenarios: in the centre of Madrid city and in cities outside Madrid with University Campuses: Madrid, city has a population of 3.200.000 inhabitants, in the centre and in its university area. Many activities will be held in Alcalá de Henares, an historical and lively city with a population of around 200.000 inhabitants, with one of the oldest universities in Spain, founded in the XV century also in Móstoles and Leganés, two lively and young university cities in the south of Madrid with 206.000 inhabitants on the other hand, in the northwest of Madrid the cities of Boadilla del Monte, Pozuelo de Alarcón and Villaviciosa de Odón, three young locations with an overall population of 100.000 inhabitants will be also the venues of more activities. Therefore, the event will have a big impact in the whole Region.
 Venues
 There are planned 40 different venues corresponding to cultural and innovative institutions, universities campus, research centres, botanic gardens and museums but also popular markets and goods of cultural interest in the middle of the city of Madrid. The Círculo de Bellas Artes (Fine Arts Centre), a multidisciplinary centre where arts, literatures, theatre, cinema, science and philosophy activities take place, The Institución Libre de Enseñanza, an old cultural and educative institution in Spain, Residencia de Estudiantes, an institution awarded by the European Heritage Label, Medialab Prado, a citizens lab for innovative projects, the Temple of Debod, an ancient Egyptian temple, or the Vallehermoso Market will be supporting the event hosting activities combining science with other issues such as art or history.
 All the activities will take place on Friday (morning to midnight). On Saturday, activities will be celebrated during the morning. This ample schedule will allow people attend various activities. The venues of the activities in Madrid city are close among each other and with good connections by public transport. In the other cities, activities are concentrated in big areas, permitting people an easy mobility.
 Activities
 About 50 activities are named below, some of them are split into several ones actually resulting 130 attractive activities (workshops, hands on experiments, escape room, gymkhanas...etc.) designed by researchers and managers in order to involve both parts in the elaboration of the programme from the very beginning. As mentioned in the proposal, a special training for the researchers will be planned to improve their communication skills.
 Draft programme (Some variations of this general schedule should happen):
 1.-Madrid city
 Researchers, citizens and enterprises to achieve a sustainable future. European Corner. Fundación madri+d (MADRI+D) Gymkhanas, quizzes, radio programme, demos, chats, workshops and hands-on experiments. MSCA fellows together with other researchers funded by EU and researchers working in companies besides attendees will be the actors in this activity with gymkhanas, quizzes, radio programme, demos, workshops and hands-on experiments around the Sustainable Development Goals (SDGs) and the European Green Deal. Therefore, the activity will show that being a researcher it is also let your work at start-ups, spin-off, SMES and Large Companies. Researchers will prepare recreational and practical experiments in several areas as sustainability, health, ITC... etc. A big European corner will be set in this activity with researchers benefited by EU funds, especially Marie Skłodowska-Curie Actions fellows talking with visitors about their work experiences, hobbies and life in Madrid. There will be also an ample display of EU information. Public: general public.

Educating scribes: ancient Egyptian writing workshop. Centro de Ciencias Humanas y Sociales - CSIC. Workshop and small exhibition. Two workshops will be organized about the ancient Egyptian hieroglyphic writing system, hieroglyphs, and the writing materials used by scribes. A photographic exhibition will show how writing has changed according to the purpose, means and time period. Public: Families and children, general public.

A day in the life of a Psychologist. Skills to improve mental health and wellbeing. Universidad San Pablo CEU. Workshop. This activity aims to create awareness about the role developed by psychologists through simulation and analysing a clinical scenario. Public: High School students.

Design for all. Inclusive digital fabrication. Universidad San Pablo CEU. Hands-on experiments and demonstrations. Attendees will learn to use Fab Lab technologies and their application through an interactive exhibition. Public: Young people with some kind of disability.

Experience the color and discover its origin. Universidad San Pablo CEU. Hands on experiments. Experience additive and subtractive colour blends. Investigate light-colours and pigments, and discover how colours were extracted from Nature in ancient times. Public: Secondary and High school students.

Green algorithms: Using Artificial Intelligence to achieve the SDGs. Universidad San Pablo CEU. Workshops. Researchers will show how artificial intelligence can be applied to achieve some of the sustainable development goals. Public: Secondary and high school students, General public.

Research and innovation in Communication, Design and Image: Creativity and SDGs, applying the SCAMPER method. Universidad San Pablo CEU. Workshop. Attendees will face the challenge of a communication brief initiating a process of research and decision making to develop an advertising idea and a design. Public: Secondary and High school students.

Meet the scientist, be a scientist! Centro Nacional de Investigaciones Oncológicas (CNIO). Hands-on experiments. International CNIO students and postdoctoral fellows will organize three different activities targeting young students, attracting them towards a scientific career, and to highlight the international mobility and the global nature of research. Public: General Public.

Roadmap towards a Green Europe. Universidad de Comillas. Workshops and informal talks. Researchers will illustrate how to promote cleaner, efficient and healthier transport, and the sustainable industry that generates zero emissions. Public: General Public.

Women researchers at Medialab Prado. Various centres of the Spanish Research Council (CSIC) Scientific demonstrations, exhibitions and quizzes. In a science fair format, 23 activities will be organized showing the public the research activities performed by CSIC women researchers around Biotechnology, Physics or Chemistry. Public: Primary Schools and High Schools and general public.

The tour of high-speed and safe railway in Europe. Fundación de Ferrocarriles Españoles. Interactive maps and games. Visitors will discover, through interactive maps, information about the high-speed and safe railway: distribution of lines by country, kilometers, new lines planned and under construction, people benefited. Attendees will be aware of the railway environments. Public: General public.

Travel around the world from the palm of your hand. Fundación de Ferrocarriles Españoles. Demonstrations and presentations. Demonstration of the RAAS (Renfe As A Service) App: plan a trip from your mobile. Presentations from some Startups of the Renfe's TrenLab Project. Public: General public.

Building the train of the future: hyperloop. Fundación de Ferrocarriles Españoles. Workshop. Participants will build a train while learning about the Hyperloop train, rated the 5th mode of transport, and its advantages of speed, sustainability and operation. Public: Secondary and High school students.

The train: generating renewable energy. Fundación de Ferrocarriles Españoles. Workshop. Miniature trains will be built by the participants to learn the sustainability of the railroad by the energy it uses: electricity. Public: Primary School students.

Researchers at the hospital. Instituto de Investigación Sanitaria Hospital Clínico San Carlos (IdISSC). Hands-on experiments, demonstrations, performances. Four activities will show the work performed by the researchers at the Hospital working in four EU-funded projects, in different areas such as, autoimmune diseases, health Outcome Observatory, clinical trials platform and AI technology applied to health care. Public: Secondary school students, general public.

Become an oceanographer to save the planet! Instituto Español de Oceanografía (IEO) Hands on experiments, demonstrations, workshops, ghykana. Four activities: an Oceanographic gymkhana, workshops about the elaboration of marine cartography, the Gyotaku technique and how to command a submersible robot will be carried out to show children and young people how an oceanographer could help to clean the ocean Public: children and young students

Green Genes for Green Deal. IMDEA Alimentación. Workshop. An immersive activity through Virtual Reality activities and Escape Room games will show how Precision Nutrition and your genetics can interact with the planet and its sustainability. Public: Secondary and High school students, general public.

What do you do to improve the Earth? IMDEA Software. Colloquium. Researchers from seven IMDEA institutes will talk about the efforts they are making, from their respective scientific areas, to ensure a better present and future for the Earth. Public: General public.

The cursed lab. Instituto Cajal - CSIC. Escape room. Marianna Martínez was a MSCA PhD student that died at the Cajal Institute in strange circumstances. She needs help to finish her doctoral thesis. Don't give up on her. Public: General public.

Stellar navigation. Instituto Nacional de Técnica Aeroespacial (INTA). Experiments, workshops and concerts. Attendees will sail the seas guided by the stars, participating in seven activities such as Isaac Peral's corner, sailing the seas, a trip to the solar system, identify constellations, paint your face and make your own compass and space movies music. Public: General public.

Camping at the Museum. Museo Nacional de Ciencias Naturales. Demonstrations, experiments and games. During the night, participants will enter into the world of paleontology and ecology: observing the museum's collections and discovering the work of the researchers. After dinner, participants will camp in the museum's exhibitions. Public: Families with children, accessible for people with visual and/or hearing impairment, intellectual disabilities and reduced mobility.

Endangered animals! Museo Nacional de Ciencias Naturales. Workshops. Attendees will learn about some endangered or threatened animals through the Museum's collections and elaborate a list of actions to help the conservation of these species. Public: Families with children, accessible for people with visual and/or hearing impairment, intellectual disabilities and reduced mobility.

Experimenting with the SDGs. Museo Nacional de Ciencias Naturales. Workshops. Attendees will discover SDGs and will carry out experiments and demonstrations about affordable and clean energy, climate action, clean water and sanitation and life below water, etc. Public: Families with children, accessible for people with visual and/or hearing impairment, intellectual disabilities and reduced mobility.

Scientific Gymkhana. Museo Nacional de Ciencias Naturales. Demonstrations, experiments and games. A scientific gymkhana will be organized throughout the Museum's exhibitions. Participants will have to complete different challenges related to paleontology, zoology or ecology proposed by researchers of the institution. Public: Families with children, accessible for people with visual and/or hearing impairment, intellectual disabilities and reduced mobility.

Escape garden: Green mystery. Real Jardín Botánico. Colloquium and escape room. Attendees will face a mystery in which the plants are the central characters in the tracks to be solved, and mainly topics related with their role within the sustainable development goals. Public: General public.

Plants, our great allies on the way to the European Green Deal. Sociedad Española de Bioquímica y Biología Molecular (SEBBM). Colloquium and workshop. A colloquium about the objectives of the European Green Deal, and how plants can help us achieve them will be organized, and a series of experiments will be performed. Public: General public.

Sow Science for a Sustainable Future. Universidad Autónoma de Madrid. Hands on experiments, gymkhanas, scientific games and workshops. The attendants will be invited to take a tour through 12 activities that represent different lines of research carried out at the University to show how researchers help us to get a green and sustainable future. Public: General public.

Towards a sustainable Europe: science, culture and European construction. Universidad Carlos III de Madrid. Colloquium. Academics, art and culture professionals and journalists will be brought together in an interdisciplinary colloquium to debate sustainability and European construction. Public: General public.

Science sits at the table: International Year of Fruits and Vegetables. Universidad Complutense de Madrid. Hands on experiments, workshops and performances. Eight activities will be organized in six different faculties to show the importance of the consumption of fruits and vegetables, as well as their care in their sustainable production. Public: Primary, Secondary and High school students, general public.

R+D+i: Foods of the future. Universidad Francisco de Vitoria. Experiments and demonstrations. Attendees will learn about the new food innovation lines of research focused on sustainable and healthy production, without having to renounce to sensory pleasure. Public: General public.

The virtual visión of Myhtical Madrid. Universidad Francisco de Vitoria. Colloquium. The application of new technologies will make possible for attendees to get to know Madrid from different parts of the world in an ecological, sustainable and hyperconnected way. Public: General public.

Plastics on the market. Universidad Francisco de Vitoria. Demonstrations and colloquiums. The Vallehermoso market will be used to reflect the accumulated spending of plastic and the possibilities for its reduction. Public: General public.

Make the invisible visible. Universidad Francisco de Vitoria. Exhibition and colloquium. A photographic safari through the city of Madrid will be organized to collect images of vulnerable people in order to make them visible and propose solutions. Public: General public.

The green night. Universidad Nacional de Educación a Distancia (UNED). Workshops and colloquium. Three activities will show the importance of the Green Deal, environment and sustainability, especially in reference to good health and well-being. Public: General public.

Technology in action to achieve a green and sustainable world. Universidad Politécnica de Madrid. Workshops. Three interactive sessions and workshops will be organized in which attendees will gain insights into how research and innovation can help pave the way to a green, sustainable and resilient future. Public: General public.

2.- Alcalá de Henares

Addressing water research from different perspectives. IMDEA Agua. Workshops, demonstrations and escape rooms. Five demonstrations about urban wastewater treatment, antibiotic resistant bacteria present in water, ecotoxicology, biological indicators and toxic effects of pollutants, six workshops about water research from different perspectives and an escape room to learn how to clean wastewater by using certain microorganisms will be organized. Public: General public.

Chemistry to achieve the Sustainable Development Goals. Universidad de Alcalá. Workshops, demonstrations and experiments. Various activities will be offered aimed at showing and demonstrating the important role of Chemistry in achieving the 2030 Sustainable Development Goals. Public: General public, high school and university students.

3.- Boadilla del Monte

Scientist for a day: Contact the world of research. Universidad San Pablo CEU. Demonstrations and experiments. Attendees will visit the laboratories of the Faculty of Pharmacy and will work as researchers performing different experiments and demonstrations. Public: General public.

Can landscape be studied scientifically? Madrid cityscapes. Universidad San Pablo CEU. Workshops. Attendees will discover how an architect works and learn the concept of landscape, its various types, as well as some scientific ways of studying landscape. Public: Secondary, High school and University students.

Getting closer. Alternative and augmentative communication for people with disabilities. Universidad San Pablo CEU. Hands on experiments and demonstrations. Attendees will test conventional input devices combined with emerging new technologies to interact with the world around, and will discover the multiple opportunities to convert disability into ability. Public: General public, especially people with visual and/or hearing impairment, intellectual disabilities and reduced mobility.

4.- Móstoles

Clean Energy for a sustainable World. IMDEA Energía. Hands-on experiments, workshops. Workshops and interactive experiments will be organized for children to promote an efficient use of energy sources in the transition to a clean and circular economy. Public: Young children.

The Sustainable Development Goals Tour. Universidad Rey Juan Carlos. Hands-on experiments, workshops and demonstrations. Different lines of research related to environmentally friendly technologies, more energy efficient buildings, responsible production and consumption, and water sanitation, among others, will be shown. Public: Secondary and High School students, general public.

5. Leganés

Green science for a more sustainable world. Universidad Carlos III de Madrid. Theater show. UC3M researchers will reflect on the impact of various scientific projects on the climate and on the planet's sustainability in the face of climate change. Public: High school students.

6. Villaviciosa de Odón

Creating a computational metasustainable supercity for the 21st century. Universidad Europea de Madrid. Workshop. Participants will imagine, design and participate in the creation of a sustainable supercity for the 21st century, applying analog and computational techniques. Public: General public.

7. Pozuelo de Alarcón

Sustainable agriculture on both sides of the Atlantic. Universidad Francisco de Vitoria. Online meeting and demonstration. Online meeting between Mexican and Spanish researchers who will exchange experiences on sustainable agriculture on both sides of the Atlantic and will deliver seeds of sustainable crops to in-person attendees. Public: General public.

Physicians for one night. Universidad Francisco de Vitoria. Workshops and demonstrations. Attendees will take part in a basic CPR course and perform a hospital rotation in a simulated environment facing different clinical situations. Public: Secondary and High School students, general public.

Sustainability Challenges at the UFV. Universidad Francisco de Vitoria. Interactive exhibition. The SDGs will be shown from different point of view giving the attendees the opportunity of interacting with the exhibited material to make the experience closer and more attractive. Public: General public.

Videogames, beyond Entertainment: sustainability and environmental awareness. Universidad Francisco de Vitoria. Workshops and demonstrations. Participants will experiment the wide variety of videogame creation aspects through a series of workshops, discovering new worlds in sustainability and environmental awareness. Public: Secondary and High School students.

8. Argentina, Ecuador and Uruguay Organization of Ibero-American States for Education, Science and Culture (OEI) and Ministry of Science, Technology and Innovation. Argentina. Workshops, demonstrations and hands on experiments. Various activities will be organized with the participation of MSCA fellows and researchers funded by H2020. These activities will be funded by their own resources.

EU-corner

There will be a main EU-Corner in a frequented area of the activity that will be organized by the Fundación madri+d, Researchers & citizens to achieve a sustainable future. European Corner at Fine Arts Centre, a very famous institution frequented by all type of public with a lively and crowded bar and café in the very center of the city. In the European corner, there will be information about EU policies and programmes, information on the EU and how the EU funds promotes Science and education cooperation within Europe and beyond. A European flag will be displayed as a symbol of the Union, its culture, history, policies and achievements.

Besides, there will be permanent presence of personnel to answer public questions about EU policies and programs, and promoting the European dimension and gender balance in research and innovation. Some testimonials conducted by Marie Skłodowska-Curie fellows and by researchers funded by Horizon 2020 will take part in the activities organized in the EU corner. There will be also European corners in all activities and venues with information about the Marie Skłodowska-Curie actions and EU funded projects with the presence of European researchers. Regarding the EU corner, MADRI+D will be in touch with EU info points such as Europe Direct Point in Madrid and with EU representation in Spain (located in Madrid). Fundación madri+d holds one of the National Contact Point for Marie Skłodowska-Curie Actions in Spain being an important source of information.

Participation per Partner

Partner number and short name	WP2 effort
1 - MADRIMASD	4.10
Total	4.10

List of deliverables

Deliverable Number ¹⁴	Deliverable Title	Lead beneficiary	Type ¹⁵	Dissemination level ¹⁶	Due Date (in months) ¹⁷
D2.1	Report on activities during the night	1 - MADRIMASD	Report	Confidential, only for members of the consortium (including the Commission Services)	7

Description of deliverables

Report on the activities of your NIGHT (list, participation, most successful activities possible lessons learnt...), including:

- o A complete list of the researchers funded under FP7/Horizon 2020, with a specific focus on the Marie Skłodowska-Curie fellows, involved in the event with name, surname and project's grant agreement number;
- o Promotional/audio-visual material such as: conferences, leaflets, posters, videos. This comprises at least 15 photos (resolution: 3744x5079 pixels [19 Mpix]) and 1 video (resolution: full HD size [1920x1080 pixels], mp4; codec: H.264; average bitrate: between 2500 kbps and 4000 kbps; sound: AAC stereo at 192 kbps);

To be potentially used by the European Commission for promotional/communication purposes. Furthermore, a disclaimer must be visible at the entrance of the event in the national language(s) of the event

D2.1 : Report on activities during the night [7]

Report on the activities of your NIGHT (list, participation, most successful activities possible lessons learnt...), including: o A complete list of the researchers funded under FP7/Horizon 2020, with a specific focus on the Marie Skłodowska-Curie fellows, involved in the event with name, surname and project's grant agreement number; o Promotional/audio-visual material such as: conferences, leaflets, posters, videos. This comprises at least 15 photos (resolution: 3744x5079 pixels [19 Mpix]) and 1 video (resolution: full HD size [1920x1080 pixels], mp4; codec: H.264; average bitrate: between 2500 kbps and 4000 kbps; sound: AAC stereo at 192 kbps); To be potentially used by the European Commission for promotional/communication purposes. Furthermore, a disclaimer must be visible at the entrance of the event in the national language(s) of the event.

Schedule of relevant Milestones

Milestone number¹⁸	Milestone title	Lead beneficiary	Due Date (in months)	Means of verification
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Work package number ⁹	WP3	Lead beneficiary ¹⁰	1 - MADRIMASD
Work package title	Impact assessment		
Start month	3	End month	9

Objectives

- Assessing the impact of the NIGHT event, quantitatively and qualitatively;
- Identifying the types of activities which are the most successful regarding the main aims of the event.

Description of work and role of partners

WP3 - Impact assessment [Months: 3-9]
MADRIMASD
 Description of work
 Content of the assessment methodology
 Recent studies about public perception of science and technology issues and about researchers' work show a stable tendency, however much effort still must be done since it is observed a decrease in the interest in science and technology matters.
 According to the IX Report on National Perception about Science and Technology launched in November, 2018 for the two years period 2018-2020, elaborated by the Spanish Ministry of Science, Innovation and Universities, public interest in science and technology decreased, just 16,3% (22% in last Report) of the Spanish citizens are interested in that issues while in Medicine and health that percentage rises to 37,9%.
 A more recent survey carried out by BBVA Foundation in Spain published in January 2020 about European Values in five European countries (Germany, the United Kingdom, France, Italy and Spain), scientists and doctors are the professional groups most trust (averages of 7.9 and 7.3 respectively in Spain, and of 7.5 and 7.0 in other countries). Next come engineers (6.9 in Spain and 6.8 in other countries) and ecologists (6.1 in Spain and 6.2 in other countries). Citizens in the five European countries express most interest in health and environmental issues, followed by technology and science. The Spanish report interest in these issues exceeds the average of the other four countries: 8.1 for health (on a scale from 0 to 10) and 7.5 for the environment, against 7.2 and 7.1 respectively.
 While Spaniards' interest in medical and environmental issues cuts across all population segments, interest in science and technology is greater among younger adults, those with more years of study. Also men express more interest than women in technological issues.
 Back to IX Report on National Perception about Science and Technology Young people between 15 and 24 represents the age group most interested (28, 5 %). Citizen' perception on Science and Technology remains positive the majority 69, 9% considers it benefits society. Referring to the channels to get scientific information, TV is the first source of information about Science (75,7) issues followed by Internet, digital press, social networks and others web (63,4%).
 Taking into account gender aspects, gender gap is being reduced since it is observed a sensitive increase of women interested in science and technology issues (9,9% in 2014, 13,3% in 2016, 14% in 2018) compared with 18,9% of men interested in 2017. The new Report will be launched in January 2021 and some variations will be found since the pandemic surely must have changed citizens' values and attitudes.
 Focusing on the Night, according to the results of the study carried out by University of Comillas in Madrid: Evaluation Report of European Researchers Night in Madrid, 2020 the 92,5% of the interviewers consider that researchers' work contributes to the welfare of society, a 92,8% that research improves greatly the competitiveness of a country and 83,1% of visitors think that researchers also contributes to solve social problems. Thanks to the Night it is achieved a significant reduction in the stereotypes about researchers and their profession. Previous questionnaires addressing to children when asked how they see a researcher, they draw a light bulb over a head, a big brain or planets, and now when they are asked to draw a researcher, it can be a woman or a man indistinctly working in a lab or with computers in that case wearing normal clothes.
 There will be activities where researchers will play act or play music that will contribute to eliminate the still existing stereotypes. Shorts biographies of the researchers practising their hobbies in a big Instagram gallery will help also to erase stereotypes.
 The Night in Madrid will increase the attendance of young people to the activities in order to achieve in the long term, taking up research careers since it has been observed a very significant increasing of their presence in previous years. In last edition 46,4% of young attendees were students of secondary and vocational training education an increase

compared to the 41% in previous edition. The average age of minors attending the Night in 2020 is between ten and eleven years (10,8) in a very similar way to what was observed in previous years (10,4 and 10,7).

Regarding the trend to develop scientific studies, 42,1 % over 16 years old, declare they would like very much to follow scientific studies while a 33,3% declare the strong intention to work as a scientific researcher in the future and 32,5 % would quite like. These good results confirm the success of the project at attracting young people, teenagers and children to the event. However this favourable tendency will be reinforced by performing appealing activities to reach not only that target but also to improve the rate for next year in order to arise the general interest in science and technology.

Implementation of the assessment methodology

Content of the assessment methodology

Methodology to be used to assess the impact of the event will be based on questionnaires including quantitative and qualitative indicators to be launched prior, during and after the event. Common questions to the rest of the Spanish Nights will be included in order to get a national overview of the Night. In this edition the use of paper will be reduced to minimum to assure a sustainable and eco-friendly assessment. Questionnaires will be addressed to all the people involved in the event: attendees (adults, students and children), researchers, researchers benefited by EU funds, specially fellows MSC, managers of the institutions and stakeholders. So, there will take into account the different targets to reach. There will be also surveys on Internet. Blogs and social networks will be also tools to be used as it was in previous editions. Independent observers will be involved in the activities in order to identify problems or achievements.

Prior to the event (M3-M4) a questionnaire will be launched through the Night website and in social networks in order to take the pulse of possible attendees and evaluate opinions about the forthcoming event, the researchers' work and the European dimension of the event but also of Europe as a whole to highlight the importance of its achievements and benefits for its country members. At that moment, the website of the Night will be available with all the information about activities, participant institutions, name and personal profiles of the researcher involved in Instagram, photos, schedules... Pre events will also contribute to that extent.

During the event (M5) questionnaires will be at the attendees' disposal online. Face to face will be conducted (if possible). The questionnaires will take into account the different target groups, special questionnaires will be design for children giving them the possibilities of drawing the way they see a researcher, science and Europe (it was done in previous editions very successfully not in the last edition for obvious reasons). Questionnaires will be available at the disposal of possible attendees in the Night site, the websites of the institutions involved, they will be sent by mail, launched in social networks, available through digital adverts. Each of the organizers (Fundación and subcontractors) will be in charge of collecting them being assisted in some cases by interns of the Comillas University Department on Social Studies in charge of the assessment of the impact event, to guarantee the quality of the process. Attendees willing to answer the questionnaires will be rewarded with books, pens or any other present from the EU. In last edition three tablets were raffled among participants to encourage young people to fill in the online questionnaires

After the event (M6-M9) there will be questionnaires addressed to institutions in charge of the activities that will collect the information to be analysed by the experts. Besides questionnaires for researchers and stakeholders will be available on Internet. Data processing will be implemented at this stage and also the results of the awareness campaign will be analysed.

The questionnaires will include short and clear questions to encourage people to answer easily. At the beginning of the questionnaires, there will be a warning notice about the confidentiality and anonymity of the answers as well as data protection laws. The number of visitor will be measured through the recounting by the organizers of the activities, by booking in advanced when needed. It is expected to reach about 20.000 visitors to the event.

Quantitative data about the event will be reflected in the different questionnaires to measure the impact of the event in all its stages. Typology of the attendees will be considered, there will be different type of questionnaires for people under 16 and for adults, gender indicators, background and professions. There will be also questions about number of activities visited or the geographical origin of the attendees.

Through the website will be measured the number of hits, followers, likes on social networks. Last edition 2020 MadridERN website, hosted on www.madrimasd.org, there was nearly 100.000 hits between May and November, the expectations for this new edition is to increase that figures. Last edition there were 27.700 followers on Twitter, the different hashtags of the Night result in more than 3.000 twits that reached about 8M of users and had an economic value of 47.455€. Regarding Facebook there are 10.935 followers and 10.876 likes. The profiles of the researchers on Instagram will be part of the dissemination of the results so, it is expected to overcome the figures of last editions (more than 200 profiles and teaser videos of the researchers in Instagram were seen last edition for more than 1.920 users). News will be published in the newsletter of the Fundación madri+d, Notiweb, that is sent daily to more than 65.000 subscribers.

In this new edition teaser videos will be used mainly as a way of communication to attract new young visitors.

Qualitative indicators will be also taken into consideration in order to measure the impact of the action. There will be questions about public interest in science and research in general (good for the social and economic progress, useful, resolve problems society faces like public health, environmental problems, energy, sustainable economy)

Association of the word researcher (progress, effort, weird people, normal people, boring, exceptional...). Characteristics of researchers and the desired ones (social recognition, commitment and devotion, enough funds to fulfil their research, opportunities of professional promotion...). Public opinion of the important of researchers' work (progress of the economic growth, competitiveness and welfare of society...). Interest in scientific careers (too hard job, highly recognize, low salaries, attractive...). Opinion of the opportunity of organizing the European Researchers' Night (interest of the action, utility for fostering scientific careers, meet researchers, satisfaction level). Intentions of attending future editions (interest in the activities, preferences about the type of activities...). European dimension of the event specially by involving researchers funded by UE Programmes specially Marie Skłodowska-Curie Actions (opinion about the European support researchers, need of mobility among researchers...)

Questionnaires addressed to researchers will include questions specifically referring to those benefited by European funds (getting funds, benefits, advantages of living in another country, etc.)

Importance of the gender balance among researchers (equal recognition, equal salaries, equal professional promotion...).

Importance the achievements of the Green Deal, SDO, Responsible Research and Innovation, open and inclusive Science, public engagement (opinion of the involvement of all the actors in the scientific debate and decision making process, opportunity to enlarge public participation).

Similar questions are going to be asked since they are considered adequate for fulfilling the objectives of the project, however new ones will be added including new challenges facing post Covid 19 society.

Also the opinion of researchers benefited by European funds will be underlined. Common questions to the rest of Spanish and Porto Nights will be implemented.

Implementation of the assessment methodology

The methodology used offers an inclusive approach to the evaluation, a trend driven since 2000 (Donalson and Scriven, 2003) that provides valid and reliable information about its participants, assuming a positive feedback of the project that results in its best future viability

The selection of the sample of respondents will be a random selection and the tools used will be mostly on line questionnaires. The use of paper will be limited, in favour of electronic devices. The paper used when necessary will be ecological and sustainable

External evaluation will be carried out by professors of the Unit of Studies and Social Sciences of the University of Comillas, in order to guarantee the objectivity and transparency of the process. As it has been said, in this edition the majority of the questionnaires will be online to be consistent with the objectives of the project. Paper questionnaires will be launched just when necessary. Questionnaires will vary according to the characteristic of the targets. The sample will be proportional to the number of questionnaires filled in. Some of the questionnaires will be translated in to English.

In the last edition 1.000 online questionnaires were filled in and 250 prior to the event due to the special circumstances people were reluctant to do it. In this new edition a special effort will be made in order to increase those figures and reach at least a 35% of the attendees.

Participation per Partner

Partner number and short name	WP3 effort
1 - MADRIMASD	1.10
Total	1.10

List of deliverables

Deliverable Number ¹⁴	Deliverable Title	Lead beneficiary	Type ¹⁵	Dissemination level ¹⁶	Due Date (in months) ¹⁷
D3.1	Report on impact assessment	1 - MADRIMASD	Report	Confidential, only for members of the consortium (including the Commission Services)	9

Description of deliverables

Report on impact assessment (number of responses, tools used, main trends and conclusions), accompanied by samples of questionnaires/interviews in English.

D3.1 : Report on impact assessment [9]

Report on impact assessment (number of responses, tools used, main trends and conclusions), accompanied by samples of questionnaires/interviews in English.

Schedule of relevant Milestones

Milestone number¹⁸	Milestone title	Lead beneficiary	Due Date (in months)	Means of verification
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Work package number ⁹	WP4	Lead beneficiary ¹⁰	1 - MADRIMASD
Work package title	Management		
Start month	1	End month	9

Objectives

Ensure a sound management of the project in all its components

Description of work and role of partners

WP4 - Management [Months: 1-9]
MADRIMASD
Coordinator
Description of work
A simple, flexible effective and transparent management structure is established for the project. The structure will be collaborative and participative. The management structure, techniques and procedures to be applied in the project will guarantee that the project is carried out according to the time schedule and budget established. All the participant institutions of the project: coordinator and cooperating bodies will play a role in the management structure of the project. The management structures will be formed for three bodies: Coordinator, Steering Committee and the Advisory Committee. MadridERN2021 meets all requirements for Gender Balance in staff teams and different committees. The coordinator will encourage to all cooperating bodies to meet this gender balance commitment.
Coordinator: Fundación madri+d is the only project participant and the Coordinator, however, following the “mono-beneficiary model” it will facilitate the participation of a representation of a limited number of subcontractors in the Steering Committee and the Advisory Committee, being all of them represented in one or another organ. The coordinator of the project will be in charge of the administrative, legal, financial and accounting management, being assistant by a team, the staff of the Fundación in charge of the implementation of the project (The project coordinator and three project managers See part 4B)
The main role of the Coordination team will be to plan and prepare the project meetings, mainly the Kick off meeting (M1) and Final meeting (M9), to follow up (M1-9) the project implementation and the project financial management and to ensure the active participation of the cooperating bodies in the implementation of the activities as well as in the decision-making process.
In order to reinforce the role the cooperating bodies play in the project, the Fundación madri+d will sign private agreements with the representatives of each of the institutions involved. To that extent a special signature meeting will be chaired by the Director of the Fundación madri+d with the presence of the representatives of the institutions involved. The Coordinator and its team have a recognized expertise in scientific dissemination and communication activities and UE projects implementation. Eleven editions of the Night have been coordinated by the Fundación madri+d and its team The management of so many events is an ambitious task implemented successfully thanks to the expertise and full cooperation of the institutions involved. The flow communication among people in charge of the activities and the coordinator’s team makes the task easier.
It will be in charge of reporting on the follow-up of the project to the Steering Committee and of the preparation of the meetings. There will be a fluent an effective interfacing with EU services via e-mail, Skype, Zoom or any other platform or phone.
Steering Committee
The Steering Committee will be formed by representatives of the subcontractors institutions and chaired by de Coordinator. These representatives will be elected by majority voting. The members will be the project managers of the institutions in charge of the implementation of the activities. Two meeting are planned during the project, at the beginning and at the end of the project.
The Steering Committee will be responsible for strategic decision concerning the project and for its assessment. It will be the highest decision-making body. Its debates will be prepared in advance by the Coordinator that will keep informed of the development of the project and requested to meet or take any necessary decision during the course of the project.
Advisory Committee
The Advisory Committee will be composed of seniors researchers appointed by the cooperating bodies and the Coordinator. All of them researchers in different areas acknowledge and recognized expertise in dissemination of science and technology matters.
It will be the consulting body on scientific matters that may arise during the implementation of the project and also it will be consulted for the designed and development of the activities performed during the Night.

Work Package Leaders

The four Work Packages will be led by the Coordinator since it is the only partner in the project, however it will be required the involvement and assistance of the subcontractors institutions whose role is essential for the implementation of the WP 2, but also for the rest of the WPs. WP 3 will have the assistant of the external body in charge of the analysis of the results.

Decision making process

Decisions will be based on consensus and when it is not possible, the simple majority will decide. In the model chosen “Mono-beneficiary model” with just one participant the unlikely conflicts will be solved by the Coordinator.

Internal communication flows

The internal communication flows will be based on day to day contact via phone, e-mails or via Zoom, Skype or other platforms to facilitate the interchange of ideas, questions, or any incidence that may occur.

There will be two main meetings, at the beginning of the project, the Kick off meeting and the final meeting at the end. Two meetings are planned of the Steering Committee in the same periods, start and end of the project. There will also a meeting or a video conference among the representatives of the Spanish Nights to coordinate the event at a National level.

The coordinator could propose meetings or video conferences when the development of the project requires

Participation per Partner

Partner number and short name	WP4 effort
1 - MADRIMASD	1.90
Total	1.90

List of deliverables

Deliverable Number ¹⁴	Deliverable Title	Lead beneficiary	Type ¹⁵	Dissemination level ¹⁶	Due Date (in months) ¹⁷
D4.1	Management report	1 - MADRIMASD	Report	Confidential, only for members of the consortium (including the Commission Services)	9

Description of deliverables

Final management report
 D4.1 : Management report [9]
 Final management report.

Schedule of relevant Milestones

Milestone number ¹⁸	Milestone title	Lead beneficiary	Due Date (in months)	Means of verification
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1.3.4. WT4 List of milestones

No milestones indicated

1.3.5. WT5 Critical Implementation risks and mitigation actions

Risk number	Description of risk	WP Number	Proposed risk-mitigation measures
1	A new outbreak of the pandemic	WP1, WP2, WP3, WP4	Although it seems that coming vaccines will reduce the effect of COVID-19, there is still a risk of avoiding a great number of people attending the activities. In that case the coordinator with the consensus of the Committees will take the necessary measure to assure the fulfilment of the project. Online activities will be planned along with mixed ones with full respect to the hygienic measures and limited capacity of the venues. The flow of information will be improved to allow informed decision-making and an effective communication to citizens will be implemented.
2	Insufficient response from research community	WP2	This contingency is a very unlikely to happen since the researchers and the participant institutions have been mobilized in advanced and their consent to participate has been given previously. In case it occurs, a special plan will be implemented involving universities and research centres with additional communication actions.
3	Insufficient response from target audience	WP1	Follow up of the audience by pre-registration in some of the activities will measure the response. Should it occurs, the activities will be made more visible in the participants' website and other relevant websites. An effort to attract the public in the institutions and venues chosen will be done before the events through the awareness campaign and other measures sufficiently explained in the proposal
4	Subcontractors institutions leave the project	WP2	If a subcontractor institution decides to leave the project, its activities will be implemented by another institution and the coordinator in order to reach the proposed activities, attendees and impact
5	Political changes at regional and local level	WP4	Meetings will be planned with new authorities
6	Bad weather conditions	WP2	Although there is a low risk level of having bad weather conditions in Madrid in September, provisions must be taken to assure the success of the activities, so, planned outdoors activities will have indoors activities as an alternative. It happened only once four years ago, the bad weather conditions (rain) did not influenced the satisfactory fulfilment of the activities.

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

	WP1	WP2	WP3	WP4	Total Person/Months per Participant
1 - MADRIMASD	3.90	4.10	1.10	1.90	11
Total Person/Months	3.90	4.10	1.10	1.90	11

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 Agency). 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

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

History of changes

Part A

N°	Information in the proposal	Information in the G.A.	Date of changes	Section portal
1	End of WP1: month 5	End of WP1: month 7	5 th April	G.A. Data. Work packages
2	End of WP2: month 5	End of WP2: month 7	5 th April	G.A. Data. Work packages
3	Report on awareness campaign: month 9	Report on awareness campaign: month 7	5 th April	G.A. Data Deliverables
4	Report on activities during the night: month 9	Report on activities during the night: month 7	5 th April	G.A. Data Deliverables
5	Dissemination level of D1, D2, D3, D4. PU: public	Dissemination level of D1, D2, D3, D4. CO: confidential	5 th April	G.A. Data Deliverables

Part B

N°	Information in the proposal	Information in the G.A.	Date of changes	Page
1	Gantt chart. MADRIDERN2021 Project	Gantt chart. MADRIDERN2021 Project	9 th April	18 (section 3.1)
2		Data Protection	9 th April	19 (section 3.2)

TABLE OF CONTENTS

1.- EXCELLENCE	page 3
1.1 Clarity and pertinence of the objectives.....	page 3
1.2 Soundness of the concept and credibility of the proposed methodology.....	page 4
1.3 Quality of the proposed coordination and support measures.....	page 6
2.- IMPACT.....	page 8
2.1 The extent to which the outputs of the project would contribute to each of the expected impacts mentioned in the work programme.....	page 8
2.2 Quality of the proposed measures to exploit and disseminate the project results to communicate the project activities to different target audiences.	page 10
3.- QUALITY AND EFFICIENCY OF THE IMPLEMENTATION.....	page 12
3.1. Description of the planned allocation of resources per partner.....	page 12
Table 1: Direct costs of Subcontracting.....	page 13
Table 2: Other Direct Costs.....	page 15
Table 3: Costs of in kind contributions not used on the beneficiary's premises.....	page 16
3.2. Appropriateness of the management structures and procedures.....	page 18
3.3. Complementarity of the participating organisations and extent to which the consortium as a whole brings together the necessary expertise.....	page 19
3.4. Appropriateness of the allocation of tasks, ensuring that all participating organisation have a valid role and adequate resources in the project to fulfil that role.....	page 19

MadridERN2021

Researchers & citizens to achieve a sustainable future

1. EXCELLENCE

1.1. Clarity and pertinence of the objectives

“You cannot hope to build a better world without improving the individuals. To that end, each of us must work for our own improvement and, at the same time, share a general responsibility for all humanity, our particular duty being to aid those to whom we think can be most useful.” Marie Skłodowska-Curie

The European Researchers’ Night in Madrid 2021 (MadridERN2021) main objective consists of bringing closer researchers to the general public and increasing awareness of research and innovation activities, with a view to supporting the public recognition of researchers, creating an understanding of the impact of researchers' work on citizen's daily life, and encouraging young people to embark on scientific careers.

MadridERN2021 will implement it by means of a set of **130 festive activities in 40 venues** to be carried out in the Region of Madrid on the morning and evening of the 24th and 25th of September 2021. Over 30 Pre-events will be also organized mainly in spring and summer. Online encounters between European researchers and students will be in the agenda of the Night. Previous experiences have turned out a complete success. The activities will be onsite, online and combine.

When possible they will be transmitted via streaming to amplify the impact and attract new public.

The activities will be addressed to public at large, science-addicts and science-reluctant, children, families, teachers, elderly, disabled people, people regardless their scientific background with a special focus on young people: secondary and primary school students with the main purpose of encouraging STEAM subjects and science careers, university students and also vocational education and training students. Special attentions will be paid in girls to attract them to scientific matters. The event will involve researchers, other researchers benefited by EU funds, especially the Marie Skłodowska-Curie fellows, Regional and Academic authorities, stakeholders and managers from universities, research centres, museums, hospitals, foundations and industry (Spin offs, SME or Large Companies) in the Region of Madrid.

MadridERN2021 will focus on the following specific objectives:

- **Bringing researchers and public at large closer to each other** by putting them in direct contact in a favourable scenario of recreational and fun activities where researchers will show their ‘human and ordinary face’ while public at large can play the role of a scientific just for a night.
- **Increasing awareness of research and innovation activities** with a view to supporting the public recognition of researchers and technology based entrepreneurs, creating an understanding of the impact or researchers’ work on our daily life, showing how knowledge can be turned into innovation. A wide range of activities will show the utility of their work to achieve a more comfortable and sustainable life, better healthcare, transports, environment, artificial intelligence, new materials and all the ‘simple’ things around our life that remain nearly unnoticeable.
- **Encouraging young people, boys and girls, to embark on scientific careers** by creating a suitable atmosphere appealing to young people **without gender barriers**, making them an important part of the activities. Encounters between researchers and students will allow the dialogue. Speed-dating sessions will be organized where researchers will show the fascinating and rewarding aspects of their noble profession and how they reconcile it with their private life.
- **Fostering the entrepreneurial and innovative spirit among our youth** by organizing activities where SME and also Large Enterprises will show the research they do and the wide range of work possibilities offered by the election of scientific studies. Pointing out that researchers can work not only in academic institutions but also in non-academic sector.



- **Attaining a wide participation of the public in all of its components**, from kids to elderly, including families, teachers and students at different levels (university, secondary schools, vocational training and primary schools) but also science reluctant people and people with disabilities. An open and inclusive science will be in the core of the event. Offering attractive and original activities in cities with large population and making an effective and wide awareness campaign.
- **Highlighting the European dimension of the event and also the European Union as a whole**, by involving researchers benefited by EU funds, especially Marie Skłodowska-Curie (MSCA) fellows and ERC Grantees (European Research Council). Their presence in the activities at the European corners will point out the transnational **and diversity** aspects of Research, showing the attractiveness of their jobs that can be done everywhere in Europe. Information on the EU its history, initiatives, policies, **especially the Green Deal**, and achievements will be provided to reinforce the European identity

The achievement of the above described objectives will be measured by specific actions to be developed throughout the project.

1.2. Soundness of the concept and credibility of the proposed methodology

Under the motto: **Researchers & citizens to achieve a sustainable future**, the European Researchers' Night in Madrid aims to highlight that working together a sustainable world is possible in a near future. The target of the most recent European policies go in that way, the Green Deal along with the achievements of the Sustainable Development Goals (SDG) are in the core of improving the welfare of European citizens creating among all a Europe without climate impact and protecting our natural habitats. The United Nation declaration of the International Year of Creative Economy for Sustainable Development in 2021 lines up with those goals by recognizing the need to promote sustained and inclusive economic growth, foster innovation and provide opportunities, benefits and empowerment for all and respect for all human rights.

The global challenges we are facing by the special circumstances imposed by Covid19 pandemic have revealed the importance of scientific research to give response to most of the problems arisen. Not only health problems but also environmental issues, degradation of biodiversity, decline of species and destruction of habitats, use of efficient and clean energy, inequality, poverty, lack of resources, digital gap and so. It is necessary to explore new ways in our relationship with the planet, appealing to collective responsibility in maintaining the necessary balance of nature. Defend the whole system to preserve and improve life and individual health. But with the pandemic we are not experiencing an exclusively biochemical or virological episode. Together with the arduous laboratory work, its enormous social, cultural, psychological, legal, economic and technological connotations that affect the whole of our system are becoming more obvious every day. We are all actors and only together can we find solutions.



The global challenges we are facing by the special circumstances imposed by Covid19 pandemic have revealed the importance of scientific research to give response to most of the problems arisen. Not only health problems but also environmental issues, degradation of biodiversity, decline of species and destruction of habitats, use of efficient and clean energy, inequality, poverty, lack of resources, digital gap and so. It is necessary to explore new ways in our relationship with the planet, appealing to collective responsibility in maintaining the necessary balance of nature. Defend the whole system to preserve and improve life and individual health. But with the pandemic we are not experiencing an exclusively biochemical or virological episode. Together with the arduous laboratory work, its enormous social, cultural, psychological, legal, economic and technological connotations that affect the whole of our system are becoming more obvious every day. We are all actors and only together can we find solutions.

The actions to be implemented in the Night will be oriented to prioritize all multidisciplinary research and studies that are being carried out on the paradigm shift that has occurred globally, providing sustainable initiatives and proposals in the new post-covid-19 era. Topics such as the preservation of natural ecosystems, climate change, control of the trade in wild animals, but also plant health, forms of food production, mobility, sustainable cities, health, new sources of energy, new socio-economic relationships and psychology, and many other issues will be on the Night Agenda

The MadridERN2021 project as a communication and public engagement action is addressed to citizens of the Region of Madrid that aims to bring researchers and their work closer to the public at large and to promote research careers among young people without gender barriers from very early ages. To foster STEAM careers is a key factor to face the new jobs in this new era post pandemic where the digital transformation is a real fact.

With the achievement of these goals in mind a wide and strong awareness campaign with a sound communication plan will be launched combining the traditional communication vectors (written press, radio, TV public advertising or street adverts) with the new ones (websites, social networks: YouTube

Instagram, Facebook, Tiktok, LinkedIn and Twitter and other formats: Teaser videos with the purpose of making known the event and if possible to become “trending topic” for a while and always in an eco-friendly way.

The event aims to attract as much people as possible by transmitting the main messages of the Night, i.e.: Science is for all of us; The diversity of Researchers, Researchers are amongst us; Researchers are ordinary people with an extraordinary job; Research is fun; Being researcher is exciting; Researchers improve your everyday life; Play researcher for a night; Discover what researchers do and can do for the welfare of Europe by means of a sustainable growth.

MadridERN2021 will be focused besides on public at large regardless the scientific background, on the young sector of society keeping in mind gender equality from the early stages of the learning process: pupils and students faced with a career choice, whose work will become the future in Europe. Contemporary, other collectives will be reached as parents and teachers, disabled people or reluctant people. Special kids’ programmes will be organized. In that sense the awareness campaign will be reinforced in places related to these targets; universities, secondary schools, primary schools and places with a large affluence of people like streets in the city centre, metro, buses, etc. (Metro advertising or transport, hubs in the Region of Madrid are seen by daily commuters reaching students, business people, teachers and general public). A wide distribution of digital information will be launched to schools and universities, cultural centres, hospitals, museums... Digital platforms will be at the core of the awareness campaign to promote sustainable and eco-friendly behaviours. A banners campaign will be launched in the main digital newspapers in Spain as well as on the websites of all the institutions involved.

A wide range of activities covering various disciplines will be offered. They will combine science with entertainment, science with other disciplines such as history, photography, food and nutrition, theatre, or art and design. The organization of the activities will required the involvement of researchers, managers, entrepreneurs, teachers, technical staff, and also political representative and staff in charge of the institutions involved. The National Contact Points of MSCA will also be involved in the event highlighting its European dimension.

In this edition, based on the experience of the previous one, the impact of the NIGHT in Madrid will be expanded with the implementation of activities to carry out in Argentina (Buenos Aires) by the Ministry of Science, Technology and Innovation, Uruguay and Ecuador will join the project again in this edition. These activities will be implemented with their own funds and the support of the Organization of American States (OAS) a Pan American international organization (see letter of commitment attached). These events will be considered as parallel activities of the Night in Madrid. This collaboration is set in the framework of several EU initiatives that the coordinator has been involved during the last years with CELAC countries. Besides, the Night in Madrid will collaborate with other Spanish projects and European countries, mainly in the Awareness Campaign by highlighting each other’s events in social media, websites or articles. The Night in Porto (Portugal) has signed an expression of interest for collaborating with the Night in Madrid (see attached letter). The Swedish Embassy in Madrid is also willing to be involved (see letter)

The implementation of **pre-events** will also contribute to the impact of the Night. It is planned that each subcontractor institution as well as the coordinator will organize around 30 pre-events in order to create the awareness of the main NIGHT event. Online encounters between researchers funded by EU and students will be in the agenda of the Night. Various encounters will be planned in spring before summer holidays. On site activities with students around our Planet will be take place in the Planetarium of Madrid, the Railway Museum will celebrate the International Level Crossing Awareness Day on June, Cajal Institute, will prepare people to the Night in a pre-event in July. Science talks in the First Lego League in April –May or in the Biotechnology Congress in its parallel programme, Biochemistry in the City. The Cancer Centre will take advantage of its programme CNIO &city, WikiGap in September will contribute to make visible researchers women in the Wikipedia, just to name some of them.

Following the successful experiences and the lessons learnt in previous editions since 2010 and even in the last and special last edition, the new proposal will follow a similar outline in the design and implementation of all the work packages of the event having into account any possible contingencies.

The fact that the number of young visitors is increasing significantly evidences according to recent studies, we are going in the right direction attracting young people to the activities as a way of fostering their enthusiasm about researchers' work and encouraging them to follow a scientific career. Special attention will be paid in attracting young girls to science. To eliminate gender barriers should be in the core of our future European researchers, in this line, the celebration of the International Day of Women and Girls in Science will be an occasion to highlight the important role of women in science. The European dimension of the event is specially underlined by the increasingly presence of researchers benefited by European funds specially MSC fellows and ERC Grantees. The participation of the Spanish National Contact Points during in the project will contribute clearly to that extent.

In this edition the European dimension of the event will be reinforced by giving information on the European Union as a whole highlighting its history, initiatives, policies and achievements by reinforcing the European Corners. Special attention and effort will be dedicated to promote and explain the new EU Green Deal among society and researchers, to promote the Sustainable Development Goals (SDG) and the sustainable mobility by the celebration of the European Year of Railway.

MadridERN2021 project will last nine months. The Fundación madri+d (FMI+D) will be the coordinator of the action and will be assisted by 31 "subcontractor institutions", in this edition the Railway Foundation and the Railway Museum in Madrid will join the project to reinforce the message of sustainable mobility. All of the institutions involved have a tested experience in bringing closer science to society, fostering citizens' participation in the whole research process, more specifically in organizing activities in the Night in Madrid

1.3. Quality of the proposed coordination and/or support measures

A wide range of topics are presented in MadridERN2021 most of them regarding the topics gathered in the Green Deal as well as the achievements of Sustainable Development Goals (SDG) both strategic axes will be in the core of the activities implemented along with topics regarding STEAM careers and new jobs. Topics will be varied and diverse such as, biodiversity, sustainable energy, elimination of carbon footprint, climate change, circular economy, sustainable mobility, uses of water, health care, cancer, sustainable food, exploration of seabed, new sustainable materials, chemistry, urbanism for computational and sustainable cities and communities, transport, genetics, artificial intelligence, ...

The MadridERN2021 will cover **all scientific disciplines** most of them addressed to give answers to the challenges Europe and the rest of the world are facing: Health and Medicine Social Sciences, Economy, Humanities, Ancient History, Physics, Chemistry, Nanotechnology, Biotechnology, Emerging Technologies, Palaeontology, Zoology, Ecology Sea Sciences, Food and Nutrition, Electronics, Maths, Astrophysics, Natural Sciences, Neuroscience, Botanic, Architecture, etc. New disciplines, Virtual reality or Artificial Intelligent, will be present in Madrid Night activities since they are called to lead the new jobs of the New Digital Era.

The interdisciplinary research is a real fact and all disciplines are connected. Lessons learned by the pandemic situation show that not only is needed health research to fight the virus but also to explore new ways of relationship, a new economy respectful with nature and environment, new materials to produce new devices, new ways to organize cities to mention just a few.

Stakeholders Engagement

There will be a great deal of **stakeholders** supporting the project. The city hall of Madrid as well as the ones of the rest of cities of the Region will be involved in the organization of the activities. Metro Madrid, also collaborates by setting publicity in its main stations, cultural centres, public libraries, hospitals and museums are also involved. **Academic and Regional authorities (Regional Ministry of Science, University and Innovation, Regional Department of Transport, General Directorate of Education and Youth, Madrid Town Hall)** will also be involved taking part of activities and in press conferences. **Cultural and innovative institutions** like Círculo de Bellas Artes (Fine Arts Centre) that has been named Europe House, the Institution Libre de Enseñanza an old cultural and educative institution in Spain, RENFE (the Spanish Railways Network) de Residencia de Estudiantes an institution awarded by the European Heritage Label, Medialab Prado, the Swedish Embassy in Spain, The Navy Museum, the Planetary Centre, Hydrodynamic Experiences Centre, Vallermosto Market and Debot

Temple, both crowded and lively places will be supporting the event hosting activities combining science with other issues.

Enterprises will also be involved in the MadridERN2021 since they play an important role either as actors in some of the activities or providing support to others. The involvement of Entrepreneurial Agencies in Spain will strengthen the potential employability of science and innovation, connecting science careers with better opportunities of employment. Fundación madri+d has a long experience in the involvement of the private sector since it has been the coordinator of the **Enterprise Europe Network (EEN)** in the Region of Madrid (for more than twelve years), the management of the various sector-wide programmes such as ESA BIC Madrid (European Space Agency Business Incubation Centre) or HealthStart that will involve these very innovative enterprises in the events.

There will be a representation of big companies such as GlaxoSmithKlein, Airbus or Merck that took part in previous editions to name just a few and also small and medium enterprises most of them benefited the EIC funds. The involvement of all the **societal actors and stakeholders** in the events is a guarantee of public engagement who will work together to achieve the aims of the action.

The Night in Madrid 2021 will incorporate some novelties to reinforce and update the new sensitivities society is facing:

- **The support to the Green Deal, Sustainable Development Goals along with the Promotion of sustainable mobility** will be present in the design of inclusive and sustainable research and innovation. **Gender and Equality** will be present in the Night in Madrid. Attracting **girls** to science will be one of the goals to achieve. The election of **STEAM subjects** at school should mind both girls and boys the gender barriers must be eliminate from the early stages of the educational process. Women Scientists must be known for the students being a model to follow by girls.

- **Diversity in Science, Inclusive Science, leaving no one behind.** The Night in Madrid will foster the participation in science affairs of very special sectors of society by means of activities designed for disabled people and also reluctant people.

- **Strengthen the Internationalization,** in order to expand MadridERN2021 overseas impact, some activities will be performed in Latin America being considered as parallel activities. In this new edition the Night in Argentina, Uruguay and Ecuador will be implemented. These activities will be implemented with their own funds and the support of the Organization of American States (OAS) a Pan American international organization. These events will be considered as parallel activities of the Night in Madrid. These activities will count on the presence of MSCA fellows and other researchers benefited by European funds. Mexico will be also present with a meeting about sustainable agriculture. Besides, the Night in Madrid will collaborate with other countries such as Portugal and Armenia in the Awareness Campaign by highlighting each other's' events in social media, websites or articles. Fundación madri+d, as member of EUSEA (European Science Engagement Association) will be in contact with others beneficiaries to share good practices in dissemination and communication training for researchers.

Besides the Swedish Embassy in Madrid will collaborate organizing activities to foster the presence of women in Wikipedia. These synergies remark the presence of Europe promoting research and innovation through the support to researchers all over the world. This important role of the EU will be shown in every European Corner.

- **Organization of pre-events,** to amplify the impact previously to the Night. We will work in collaboration with subcontractors and the National Contact Points organizing encounters between MSCA Fellows 2021 at schools in spring before the summer holidays. On site activities with students will be take place in the Planetarium of Madrid around our Planet, the Railway Museum will celebrating the International Level Crossing Awareness Day on June, Cajal Institute, will prepare people to the Night in a pre-event in July. Science talks in the First Lego League in April –May or in the Biotechnology Congress in its parallel programme, Biochemistry in the City. The European Mobility Week 2021 will take place in September by organizing a Gynkana for students and intercampus cycling route and more.



- **Training researchers to communicate.** There will be special workshops and seminars that will be organized for the subcontractor institutions addressed to participant researchers in the Night to improve their communication skills. Scientific dissemination training workshops will take place in spring and summer. The Aerospace Institute will organized two workshops about technological Photo to improve its researchers communication skills or The Natural History Museum that organizes “Ask the experts” in summer. The Polytechnic University will prepare one training day as part of Soft Skills PhD Programme "Communication and science outreach in the university" in April-May 2021, FORMACNIO a training programme of the Cancer Center (CNIO) Other subcontractors will also organize training workshops. In addition, the MSCA NCP will deliver infodays and training to researchers. Sustainability Training Actions will be organized in synergy with some or our project specially the Erasmus + project Urban GoodCamp.

- **New kids’ programmes will be implemented** to attract this target that declares in a very high percentage (according to the analysis of the results on past editions) be willing to be a researcher. New activities combining science, technology with other cultural and artistic issues will be performed in the areas of biodiversity, zoology, new materials for trains and ships or green energy. Quizzes, scape rooms, gymkhanas, interactive maps and cootie catcher activities will be addressed to the kids.

- **New institutions will join the project, Spanish Railways Foundation and Railway Museum** will participate in the project giving new approach and new researchers to the project to promote de railway transport as a sustainable, safe and also speedy means of transport contributing to the cohesion of Europe.

2. IMPACT

2.1. The extent to which the outputs of the project would contribute to each of the expected impacts mentioned in the work programme.

The motto of the Night in Madrid. **Researchers & citizens to achieve a sustainable future**, aims to highlight that working together a sustainable world is possible in a near future.

The new world scenario created by the pandemic has underlined that just now more than ever the work that science and society as a whole have ahead in the defense of a world ecological order. The Green Deal along with the achievements of the Sustainable Development Goals (SDG) are in the core of improving the welfare of European citizens creating among all a Europe without climate impact and protecting our natural habitats. The United Nation declaration of the International Year of Creative Economy for Sustainable Development in 2021 lines up with those goals by recognizing the need to promote sustained and inclusive economic growth, foster innovation and provide opportunities, benefits and empowerment for all and respect for all human rights.

Therefore is absolutely necessary to show how researchers of all disciplines are carrying out multidisciplinary research and studies to face the paradigm shift that has occurred globally, providing sustainable initiatives and proposals in the new post-covid-19 era. Topics such as the preservation of natural ecosystems, climate change, but also plants, health, food and nutrition, production and consumption sustainable of fruits and vegetables , mobility, sustainable and computational cities, new sources of energy, new socio-economic relationships, psychology, and many other issues will be on the Night ‘s agenda. Society is much concern about the near future and a great deal of citizen trust in science to give response to its concerns and worries.

According to the last survey carried out by **BBVA Foundation in Spain** published in January 2020 about European Values, scientists and doctors are the professional groups most trust (averages of 7.9 and 7.3 respectively in Spain, and of 7.5 and 7.0 in other countries. Next come engineers (6.9 in Spain and 6.8 in other countries) and ecologists (6.1 in Spain and 6.2 in other countries)

Actions to show the importance of research and innovation for the welfare of Europe and beyond will be carried out, enterprises will show how recent research could reach the market improving our lives and how that needs to be funded. Public funds need the consensus of society. The Night will contribute to generate that consensus through its activities played by researchers showing the importance of researchers’ work for the improvement of our lives

Better understanding of the key benefits that research brings to society; a various range of activities, workshops, hand on experiments, demonstrations, scape rooms, interactive games, gymkhana,

encounters, talks, above all, will be held during the Night to achieve a **better understanding of the benefits research brings to society and furthermore how researchers' work contribute to achieve the objective of the Green Deal along with SDOs and to build a sustainable future for all.**

The activities planned will contribute to that aims: a walk along the Royal Botanic Garden, will show how plants are so important to keep the balance in nature. Workshops to know how to produce and consume fruits and vegetables will contribute a sustainable agriculture and healthy nutrition. Learn how certain microorganisms can purify wastewater by converting waste into electricity will show visitors the importance of water research to alleviate the shortage of water in under developed areas and how to reduce plastic consumption in a food market. Participate in a debate about Science, Art and Culture around the European Construction Process or take part in a theatre play will be a very rich experience to share with researches. There will be also workshops and games for children about the use of clean energy will aware them of the necessity of being sustainable in the transition to a circular economy, how being responsible with the planet or how healthy food helps to prevent illness and keep the balance in nature. A role play about sustainable transport like the railway also helps to know the benefits for the environment. Children will be able to plan their railway trip realizing of the advantages of this means of transport. Families will be able to learn about Ancient Egypt in a crowd park in the middle of the city.

The activity **Research, citizen and enterprises for a sustainable future** is a good example to show the benefits research bring to society, the exhibition of achievements reached by researchers in some enterprises like, GlaxoSmithKline playing labs with children to get some medicines explaining how them improve their health or enterprises that will show the applicability of space technologies to civil uses such as a blind explorer, an accurate and reliable personal navigation solution to guide people with visual impairments or a heavy-duty drone designed to provide aerial support for wildfires firefighting. Encounters with fellows MSCA will show the benefits of being funded by this programme in different disciplines and also the benefits of living and working in another country. These researchers will talk about their experiences in a friendly and relaxed way.

This year researchers funded by Green Deal projects in Spain will be invited to take part in the event.

There is already a great acceptance about the benefits researchers bring to society , the survey of the Night last edition showed that 92,5% of the interviewers consider that researchers' work contributes to the welfare of society, a 92,8% that research improves greatly the competitiveness of a country and 83,1% of visitors think that researchers also contributes to solve social problems. As a result, it can be said that researcher work play an essential role in helping to achieve most of the problems facing society and therefore to achieve the SDOs facing mankind.

Reduction in the stereotypes about researchers and their profession. Thanks to the Night it is achieved a **significant reduction in the stereotypes** about researchers and their profession. Previous questionnaires addressing to children in past editions when asked how they see a researcher, they draw a light bulb over a head, a big brain or planets. Now, latest questionnaires when they are asked to draw a researcher it is a woman or a man indistinctly working in a lab or with computers in that case wearing normal clothes. The fact that young researchers, fellows MSC wearing t-shirts interact with kids and young students helps to demystify old stereotypes around their imagen.

Women researchers represents the 50% of the total of the researchers involved in the Night. Their presence in the activities contributes greatly to eliminate old clichés. Performing activities where researchers play monologues, theatre or play music will also contribute to that extent. Shorts biographies of the researchers practising their hobbies in a big Instagram gallery will help also to erase stereotypes. Last edition it was observed that in activities on line encounters between researchers and students have resulted in a better interaction, young researchers looked like students, cutting distances and fostering closeness and dialogue.

Increase, in the long term, of people taking up research careers

The Night in Madrid will **increase the attendance of young people** to the activities in order to **achieve in the long term, taking up research careers** since it has been observed a very significant increasing of their presence in previous years. In last edition this tendency keeps growing even having into account

that 72,50% of the activities were online and 27,50% mix online-onsite activities. It is observed that 41, 8% of the attendees were aged under 25 years old compared to 38% in 2019.

46,4% of young attendees were students of secondary and vocational training education an increase compared to the 41% in previous edition .The average age of minors attending the Night in 2020 is between ten and eleven years (10,8) in a very similar way to what was observed in previous years (10,4 and 10,7).

Regarding the trend to develop scientific studies, 42,1 % over 16 years old, declare they would like very much to follow scientific studies while a 33, 3 % declare the strong intention to work as a scientific researcher in the future and 32, 5 % would quite like. These good results confirm the success of the project at attracting young people, teenagers and children to the event. This favourable tendency will be reinforced by performing appealing activities to reach this target.

Better understanding of the European Union among the general public

The Night in Madrid allows a better understanding of the European Union among the general public.

In this edition it will be reinforced the information on the EU not only as a research and innovation funder but also highlighting the European identity but giving notice of its history, initiatives, policies and achievements as a unique economic and political association.

The priorities the European Green Deal will be shown and explained to the attendees as well as the new policies to be implemented in order to speed up the transition to climate neutrality and digital leadership, support its recovery from the social and economic impact of the coronavirus crisis, and strengthen its resilience in the face of future crises.

The European Corners set in most of the activities performed besides the main corner, will contribute to show the programmes, projects and others actions of Horizon 2020 and the futures Horizon Europe, especially of MSCA. In the European corners, visitors can ask and get informed about what Europe is doing for Science and Innovation. Contests and other interactive activities will be performed to that extent.

The presence in the activities of researchers benefited by Europeans funds and fellows MSCA is on the basis of a better understanding of EU among the general public. Visitors will meet researchers from different countries and will be able to understand the EU and International dimension of Research. During the last Edition of the European Researchers Night were involved researchers from different nationalities.

The Directorate General for Europe in the Region of Madrid provides with some merchandising for kids that show the importance of Europe as a whole. Our close collaboration with the MSCA National Contact Points gives us a win-win situation in order to continue with this EU dimension of the NIGHT. Actually, Spain become the second country receiving incoming MSCA researchers.

According to the results of the impact evaluation, attendees when asked about the perception they have of the European support in science revealed that science and innovation is supported in a 42% by EU while researchers' career in a 51, 9%.

2.2. Quality of the proposed measures to exploit and disseminate the project results to communicate the project activities to different target audiences.

The total number of **people reached by the awareness campaign** is expected to be about **3.500.000** people for 2021 edition. The awareness campaign through all the communications actions implemented (mass media, TV, radio, internet, exterior publicity metros posters, streets advertising, etc.) will be measured using different tools like the Gross Ratio Points (GRP) for publicity impact, the General Study for Media (Estudio General de Medios, EGM) for mass media in Spain or by Click-through rate to measure the internet impact, likes, twits and retweets, comments or visualizations in YouTube and all measures in social networks.

The programmed activities are expected to attract **20.000 people** improving the rates obtained in past editions being onsite activities the general rule. The special circumstances of the last edition with most part of the activities turned out to be online the indicators to measure the attendees were and will be through connections to internet via streaming, attendees in the panels and number of visualizations in different YouTube channels.

In the present edition, when possible the activities will be broadcasted via streaming, since the impact reached in most of activities performed has been really remarkable.

During the pre-events it is expected to reach around **6.000** people since there will be around of **30** pre-events to the Night as mention above.

Researchers and projects funded by EU Framework Programmes especially Marie Skłodowska-Curie Actions will play an important role in the all the pre-events as in the last Night in Madrid.

They will be involved in all the activities performed as part of the European Corners. Encounters with attendees will be fostered giving them the opportunity to explain what are they doing and how they got the European funds, the research teams they belong to or in case they come from another country, how they feel in Spain or what they do in their free time. It is important that attendees can realize the support researchers receive from Europe, and how Europe is benefited by their work. The involvement of MSCA fellows in the project will be assured by presence of the MSCA fellows as well as with different activities along the Spanish territory like Information days, workshops, webinars or seminars in order to create great awareness about the MadridERN2021 Project by MSCA Spanish National Contact Points.

It is expected that **60 MSCA Fellows** will be involved in the Night and nearly **200 researchers having benefited by EU Framework Programmes (ERC, H2020, Interreg, Erasmus Plus, EIT, Life+...)** The total researchers involved in all activities will reach 600.

The **dissemination of the project activities and results** is one of the aspects to achieve in the project. It is expected to reach as much people as possible through our channels of communication (social networks, media and YouTube). At the end of the project, a final assessment report will be published on the project website, and in those of the participating institutions. Fundación madri+d website, www.madrimasd.org had 30.000.000 of visits in 2020, it is considered one of the websites in Spanish language most important in science, technology and innovation. Most of the visitors are aware of the results of the event by seeing the videos of the Night, visiting the Photo gallery with more than 350 photos of the activities and visitors as well as the Photo gallery with mini bios of the researchers involved in Instagram.



Following the figures obtained last edition, MadridERN website, hosted on www.madrimasd.org, there was nearly **100.000** hits between May and November, the expectations for this new edition is to keep or even increase that figures. Social networks will be at the core of the communication channels increasing the impact to previous results. Last edition there were **27.700 followers on Twitter**, the different hashtags of the Night result in more than 3.000 twits that reached about 8M of users and had an economic value of 47.455€ Regarding Facebook there are **10.935 followers** and 10.876 likes. Likewise **1.920 followers in Instagram** could see more than 200 profiles of the participant researchers and teaser videos of some of the activities. Additionally, about 30 News will be published in the newsletter of the Fundación madri+d, Notiweb, which is sent daily to more than 60.000 subscribers.

Extra efforts will be done using professional networks as LinkedIn dissemination project results and activities in different forums. Special attention will be taken to the international audience by publishing news about the European Researchers' Night on the Marie Skłodowska-Curie Actions blog from our Spanish NCP. This blog is focus on dissemination and communication of MSCA actions. Currently it has more than 12.000 worldwide users. This will help to spread out the results and the project activities widely. Besides the twitter accounts of the Spanish NCPs will help to the dissemination.

Potential synergies will be searched at International, European and National level to create synergies and to work on common approaches to strengthen the impact of the European Researchers' Night. The website of the Night in Madrid will host the links to the European Researchers' Night in Europe as well as the official ERN website. The Night in Madrid will be shown in any future European debates that could be organized.

Taking advantage of the Latin-American users (more than a 30%) of the website of the Fundación madri+d some universities and research centres of these countries have shown a special interest in the event, its organization, methodology and impact. Some studies have been carried out about the Night in Madrid. The fact that some Latin American countries celebrate the Night is due to the impact achieved .Therefore, a fluent communication will be stablish to strengthen synergies between Madrid and these

countries. The agreement the Foundation madri+d has signed with Latin American Organization of American States (OAS) reinforced the ties between both institutions.

The project coordinator has a previous vast experience coordinating and implementing international and European projects (+23 projects). At present, MADRI+D coordinates the Enterprise Europe Network Madri+d (COSME 2,3M€), UrbanGoodCamp (Erasmus+KA2 1M€) and INNADRIMASD5 (H2020 0,25M€) and participates in several projects as partner (MERANET2, NET4MOBILITY...). MADRI+D has a lasting experience collaborating with Latin-American institutions (Academic and Non Academic) by several bi-lateral projects with Argentina (EU funded ABESTIII Project, Enterprise Europe Network Mentoring, ALINVEST5.0), Mexico (EU funded EU-MEX INNOVA Project, EENMentoring), Chile (EEN Mentoring), Colombia, Uruguay (NET4MOBILITY, EEN) and Caribbean Countries.

In this edition, as it has been said above, at least six research centres and universities from Argentina, Uruguay and Ecuador will participate in the Night as it did in the last edition. These activities will be implemented with their own funds and the support of the Organization of American States (OAS). These activities will count on the presence of MSC fellows and other researchers benefited by European funds. At National level, a label especially designed, will identify the ERN of all the Nights in Spain. The website of MadridERN will host a section named Others Nights providing information of Spanish Nights. There will be also a [common website](#) for all the Spanish events, prevents and common activities will be organized to reinforce the impact of the national event. Besides common questions will be included in the questionnaires to get a national overview of the event. Online meetings will be scheduled among the Spanish beneficiaries of the Night 2021 to decide common actions to be implemented.

According to the trend observed in the last edition it is expected to maintain and improve the high **researchers' recognition** by different actions as: promoting researchers' profiles, showing researchers as ordinary people with hobbies and regular life, the researchers' photo gallery at Instagram and MadridERN website will help to improve the researchers' public recognition. As it says above, in the past edition 92,5% of the interviewees consider that researchers' work contributes to the welfare of society, a 92,8% that research improves greatly the competitiveness of a country and 83,1% of visitors think that researchers also contributes to solve social problems. We will continue working on this way in order to increase this public recognition.

It is expected to increase **scientific careers popularity** based on the tendency observed in the last edition that keeps growing even though having into account that 72,50% of the activities were online and 27,50% mix online-onsite activities. It is observed that 41,8% of the attendees were aged under 25 years old compared to 38% in 2019.

46,4% of young attendees were students of secondary and vocational training education an increase compared to the 41% in previous edition.

Regarding the trend to develop scientific studies, 42,1% over 16 years old declare they would like very much to follow scientific studies while a 33,3% declare the strong intention to work as a scientific researcher in the future and 32,5% would quite like, so it can be said that these percentages give a high recognition of the scientific career even though when asking about social recognition and researchers' salaries the majority thinks that they are not enough.

3. QUALITY AND EFFICIENCY OF THE IMPLEMENTATION

3.1. Description of the planned allocation of resources per partner

To assure the quality and effectiveness of the project the work plan includes the required 4 Work Packages. The strategy to achieve quality and effectiveness of the project is based on the main concept of the project described in previous section. It is designed to ensure an effective implementation and management contributing to attain the objectives of the project. The work plan will be the guide for the right development of the project during a period of **9 months**. The project will consist mainly of: design and implementation of the awareness campaign, organization of the different activities, and development of the activities, elaboration of the questionnaires and the interviews layouts for impact assessment, collection of the information, analysis of the results, dissemination and management.

The work plan will be broken down into 4 compulsory Work Packages (i.e. Awareness campaign, Activities during the NIGHT, Impact assessment and Management). The project will last nine months so it will help to fulfil successfully of the task in the project.

Table 1: Direct costs of Subcontracting: 136.006 €

Partner 1 MADRIMASD	Cost (€)	Justification	WP
Activities during the Night	103241,75	<p>Activities during the Night: Organization of the activities by the subcontractors institutions involved in the project (WP2) as follows:</p> <ul style="list-style-type: none"> - Centro de Ciencias Humanas y Sociales-CCHS-CSIC: 3630€ Activity: “Educating scribes: ancient Egyptian writing workshop” - Centro Nacional de Investigaciones Oncológicas-CNIO: 3025€ Activity: “Meet the scientist, be a scientist!” - Fundación Ferrocarriles Españoles- FFE: 4598€ Activities: “The tour of high-speed and safe railway in Europe”, “Travel around the world from the palm of your hand”, “Building the train of the future: hyperloop” and “The train: generating renewable energy” - Instituto Cajal-CSIC: 1028,50€ Activity: “The cursed lab”. - CSIC Research Centres at Cantoblanco (Centro Nacional de Biotecnología-CNB, Instituto de Ciencias de los Materiales de Madrid- ICMM, Instituto de Catálisis y Petroquímica-ICP, Instituto de Cerámica y Vidrio-ICV, Instituto de Ciencias Matemáticas-ICMAT, Instituto de Ciencias de los Alimentos-CIAL and Instituto de Física Teórica (IFT): 5203€ Activity: “Women researchers at Medialab Prado”. - Instituto Español de Oceanografía-IEO: 3630€ Activity: “Become an oceanographer to save the planet!” - Instituto Nacional de Técnica Aeroespacial-INTA: 4840€ Activity: “Stellar navigation” - Instituto de Investigación Sanitaria Hospital Clínico San Carlos (IdISSC): 3025€ Activity “Researchers at the hospital”. - IMDEA Agua: 5.795,90€ Activity: “Addressing water research from different perspectives” - IMDEA Alimentación: 1331€ Activity: “Green Genes for Green Deal” - IMDEA Energía: 1.936€ Activity: “Clean Energy for a sustainable World” - IMDEA Software: 3.630€ Activity: “What do you do to improve the Earth?” 	WP2

- **Museo Nacional de Ciencias Naturales-MNCN-CSIC:** 8228€ Activities: “Camping at the Museum”, “Endangered animals!”, “Experimenting with the SDGs” and “Scientific Gymkhana”
- **Real Jardín Botánico-CSIC:** 2890,40€ Activity: “Escape garden: Green mystery”
- **Sociedad Española de Bioquímica y Biología Molecular- SEBBM:** 2662€ Activity: “Plants, our great allies on the way to the European Green Deal”
- **Universidad Carlos III de Madrid-UC3M:** 6.050€ Activities: “Towards a sustainable Europe: science, culture and European construction” and “Green science for a more sustainable world”
- **Universidad Complutense de Madrid-UCM:** 7.260€ Activities: “Science sits at the table: International Year of Fruits and Vegetables”
- **Universidad de Alcalá –UAH:** 4.840€ Activity:”Chemistry to achieve the Sustainable Development Goals”
- **Universidad Autónoma de Madrid-UAM:** 6.292€ Activity: “Sow Science for a Sustainable Future”
- **Universidad Politécnica de Madrid-UPM:** 4.840€ Activity: “Technology in action to achieve a green and sustainable world”
- **Universidad Rey Juan Carlos de Madrid-URJC:** 2.178€ Activity: “The Sustainable Development Goals Tour”
- **Universidad Nacional de Educación a Distancia-UNED:** 4.235€ Activity: “The green night”
- **Universidad CEU San Pablo:** 3.481,75€ Activities: “A day in the life of a Psychologist. Skills to improve mental health and wellbeing”, “Design for all. Inclusive digital fabrication”, “Experience the colour and discover its origin”, “Green algorithms: Using Artificial Intelligence to achieve the SDGs”, “Scientist for a day: Contact the world of research”, “Can landscape be studied scientifically? Madrid cityscapes” and “Getting closer. Alternative and augmentative communication for people with disabilities”
- **Universidad Pontificia Comillas:** 1210€ Activity: “Roadmap towards a Green Europe”
- **Universidad Francisco de Vitoria-UFV:** 5953,20 Activities:” R+D+i: Foods of the future”, “The virtual vision of Myhtical Madrid”, “Plastics on the market”, “Make the invisible visible”, “Sustainable agriculture on both sides of the Atlantic”, “Physicians for one night”, “Sustainability Challenges at the UFV” and “Videogames, beyond Entertainment: sustainability and environmental awareness”
- **Universidad Europea de Madrid-UEM:** 1089€ Activity: “Creating a computational metasustainable supercity for the 21st century”

		(The Ministry of Science, Technology and Innovation of Argentina and the Organization of Ibero-American States for Education, Science and Culture (OEI) will not receive EU funds)	
Image of the Night	2601,50	Conception, design and adaptation of the image of the Night and the promotional material	WP1
Posters and leaflets	1593,81	Printing of posters, leaflets and distribution to the subcontractors institutions and the general public	WP1
Advertising campaign	15137,86	Advertising campaign: online, streets and subway ads and an special campaign on the Regional Broadcasting Corporation “Telemadrid”	WP1
Project website	4840	Revamping, updating and maintaining the project website during the whole project	WP1
Rent of the venue for MADRIMASD activities	3630	Rent of Círculo de Bellas Artes (Fine Arts Centre) to carry out the activities of Fundación madri+d during the Night. It is an emblematic, multi-disciplinary and innovative cultural centre, located in the middle of the Madrid city.	WP2
Technical advice for Impact Assessment	4961	Technical advice for Impact Assessment. External advice and implementation of the impact assessment (WP3) by the Unit of Studies and Social Sciences of Universidad Comillas, to design the questionnaires and process the results.	WP3
Total	136.006		

Table 2: Direct costs: 16.939€

Partner 1 MADRIMASD	Cost (€)	Justification	WP
Travel	605	Parking, taxi and train tickets for the Night team and any researchers if needed during the event	WP2
Other goods and services	605	Subsistence costs of the Night team during the event	WP2
Other goods and services	3630	Consumables (awards for public, reagents and products necessary for the hands-on activities, European corner...)	WP2
Other goods and services	1225	Presenters of the gala with MSCA Fellows	WP2
Other goods and services	4324,54	Staging, dismantling and technical support for the Night activities	WP2

Other goods and services	1452	Instrumental costs (photos, videos, transport of material...)	WP2
Other goods and services	500	Community manager for social networks during the Night	WP2
Other goods and services	605	Common actions with other Spanish Night projects funded by EU	WP1/ WP2
Other goods and services	986,15	Pre-event at the Swedish Embassy. Wikigap: make visible researchers women in the Wikipedia	WP1
Other goods and services	2568,80	Pre-event before summer holidays for young student at the Planetarium of Madrid	WP1
Other goods and services	437,96	3 electronic devices to be raffled among the attendees who fill in the questionnaire	WP3
Total	16.939		

Table 3: Costs of in kind contributions not used on the beneficiary's premises.

Partner 1 MADRIMASD	Cost (€)	Justification
Total	0,0€	

The work plan is structured in 4 Work Packages:

1.-Awareness campaign: (WP1). This WP deals with the design and implementation of a wide awareness campaign that aims at communicate the event, at attracting as much people as possible to the event and at transmitting the main messages of the European Researchers’ Night.

The motto of the Night in Madrid **Researchers & citizens to achieve a sustainable future**, the European Researchers’ Night in Madrid aims to highlight that working together a sustainable world is possible in a near future. This is the message to be conveyed in the whole project. The awareness campaign will be launched combining the traditional communication vectors (written and online press, radio, TV, public advertising in the streets,) along with the new ones mainly through internet and social networks. Twitter, Instagram, Facebook, Tiktok and You Tube will be at the core of the project. Last edition You Tube channels has resulted a most useful tool to reach all kind of public, especially young people. Through the social networks pre events, events, researchers’ profiles and interviews will show the wide scope of the project. From the beginning of the project in May messages will be launched to attract as much people as possible to the Night.

In this edition the signature of an Agreement with Regional TV (Telemadrid) will assure a coverage of the activities through its two TV Channels, Radio broadcasting stations, and Web. This wide coverage will reach a great diversity of public even science reluctant people.

The target of the awareness campaign will be besides the public at large, young sector of society

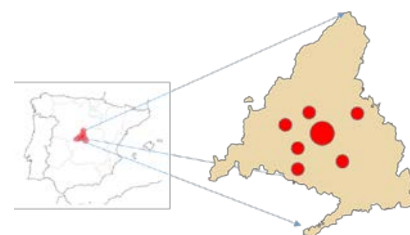
(students of all kind) with a special focus on girls to attract them towards STEAM subjects, contemporary other collectives will be reached as parents, teachers, entrepreneurs and kids and also disabled and science-reluctant people. So, the campaign will be reinforced in places related to these targets; universities, schools and crowded places like streets, metro, or the entrance highways to Madrid. Pre events will be organized as part of the awareness campaign as well as promotion in public events. Some common actions with the rest of the Nights will be planned.

In order to find synergies at a National level a common visual identity and a common website will be designed to include other Spanish Nights. A common hashtag will identify the Nights in Spain. The website of the Madrid ERN will be launched three months before the Night including links to the EU official website and other Spanish and European Nights, therefore people will get aware of the Night and plan their visits. The Night in Madrid will collaborate other European Nights, such as Porto in Portugal in the Awareness Campaign by highlighting each other's' events in social media, websites or articles in order to reinforce the European dimension of the event. A pre event with researchers from Armenia working in Spain will be scheduled.

The Madrid ERN website will also host parallel activities such as he activities that will be performed in Argentina, Ecuador or Uruguay involving researchers benefited by European project specially MSCA fellows.

2.-Activities during the Night (WP2). 130 activities in 40 venues will be performed during the 24th of September. There will be also activities during the morning and afternoon-evening until 00.00 h. Some activities will be planned to be performed on Saturday 25th. The activities will be onsite, online or mixing both formats, they will be varied, combining science, technology and innovation of different areas with other issues, such as art, music, food, theatre, etc. Most of the activities will focus on the achievements of the Green Deal along with the Sustainable Development Goals (SDG) All of them will be fun, lively, attractive, encouraging the direct contact between public and researchers. Some of the proposed activities will be split into sub-activities during the events reaching a total of **130 activities**.

The activities will be held in different cities of the Region of Madrid (Madrid city, Alcalá de Henares, Móstoles, Leganés, Pozuelo, Boadilla del Monte, and Villaviciosa de Odón) with very large population. They are cities located in the northwest and in the south of Madrid. Different venues will host the activities: Botanic Gardens, Museums, Research Centres, Hospitals, Universities campus, historical and cultural centres as part of the Europe Heritage and Innovative spaces, market and park. There will be activities for all kind of public, special programmes for kids, students and families but also activities for people without any scientific background or even science reluctant. The Museum of Natural History and the San Pablo University will organize activities for intellectual and physical disable people. The involvement of researchers benefited with European funds, especially MSC fellows will underline the European dimension of the events.



3.-Impact Assessment (WP3). Analysis of the results will be done including qualitative and quantitative assessment in order to evaluate the impact of the whole event and to compare the evolution of the objectives pursued by the European Researchers' Night regarding previous editions.

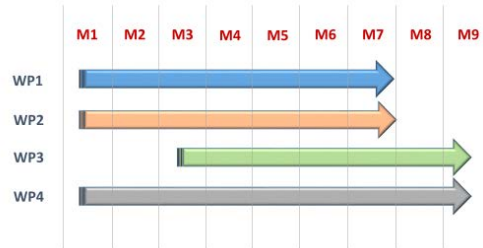
This evaluation will be done by an external body what assures the objectivity of the whole process. The methodology applied is based on questionnaires including quantitative and qualitative indicators, face to face interviews addressed to public attending the activities, researchers involved, institutions and stakeholders. Online questionnaires and interviews will also be launched. A contest with prizes will be organized to encourage participants to fill in the interviews and questionnaires.

An assessment report will be implemented at the end of the whole project. The study will be carried out by a group of sociologists of the Research and Social Studies Unit, University of Comillas. There will be in charge of the preparation and evaluation of the questionnaires as well as the elaboration of the final report. The report will be on the website of the project to be used by people interested.

The model of the impact assessment was presented and discussed by the MadridERN coordinator in the VI Conference of Science Social Communication held in Córdoba (Spain) in October. The methodology used offers an inclusive approach to the evaluation, a trend driven since 2000 (Donalson and Scriven, 2003) that provides valid and reliable information about its participants, assuming a positive feedback

of the project that results in its best future viability. On behalf of the sustainability of the project, the use of paper will be reduced at minimum just when essential (e.g when children are asked to draw a researcher). Dissemination of the results also will include the publication of news and interviews of researchers and stakeholders in the Fundación daily bulletin.

4.-Management of the project (WP4). A simple, flexible effective and transparent management structure is established for the project. It will be formed for three bodies: Coordinator, Steering Committee and the Advisory Committee. The management of Fundación madri+d will ensure the fulfilment of the objectives and results of the project, the observation of the schedule, the preparation and implementation of the activities organized along with an adequate management of resources.



Gantt chart. MADRIDERN2021 Project

3.2. Appropriateness of the management structures and procedures

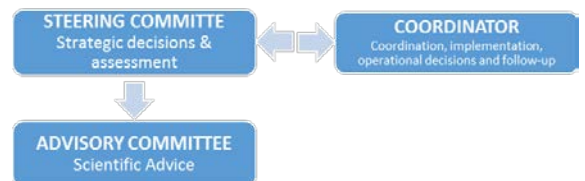
The management structure (MS) and procedures aim at realising a correct management of the project and will last the project duration. The management structure, techniques and procedures to be applied in the project will guarantee that: the project is carried out according to the time schedule and budget established, the objectives are achieved efficiently, a system to provide continuous evaluation and a constant project monitoring is created, an effective co-ordinated structure is stablished and maintained, the project is managed according to the contract signed between the REA and the coordinator. The project coordinator will maintain a continuous link with the REA. The decision-making process will be transparent and participative while at the same time flexible.

The management structure will be simple and effective, also due to the long expertise of the coordinator, having an ample experience in the European Researchers’ Night projects and other of the kind in close collaboration with the subcontractors institutions or “cooperating bodies”. Risk management is unlike, previous experienced certify it. If any, such a

Persons in charge leaves the project it will be changed for another with the same expertise.

The management structure (explained in detail in WP4) will be compound by the following **organs: The Coordinator, the Steering Committee and the Advisory Committee.** The Coordinator will be

Fundación madri+d and will be formed by the responsible in charge of the proposal, the general coordinator of the Fundación assisted by three project managers. The Steering Committee, will be formed by representatives of some of the participant institutions (subcontractors), mainly administrative managers in charge of the implementation of the activities. The Advisory Committee will be formed by researchers appointed by the subcontractor institutions covering all the existed disciplines in the project. There will be experts that had taken part in the Night in previous editions



Decisions will be based on consensus and when it is not possible, the simple majority will decide. In the model chosen “Mono-beneficiary model” with just one participant the unlikely conflicts will be solved by the project coordinator.

Day to day communication will be maintained through electronic mail, Zoom, Skype. Teams or whatever other platforms chosen by the participants or telephone. Plenary meetings will take place at the beginning: Kick off meeting, and at the end of the project in a final meeting. Partial meetings will also take place. Two meetings are planned during the project for the Steering Committee, at the

beginning and at the end of the project. The Coordinator and its team will be in direct contact and will have meetings every three weeks.

Risk Management. The organization of the project will try to avoid risks that may appear at any stage of the development of the project that may endanger its success. We will implement mitigation measures in order to overcome those potential risks. The especial circumstances we are living by the pandemic affected last edition and the project went ahead successfully. New formats have been proved to be suitable with the new scenario.

We take note that according to Article 39.2 of the grant agreement, the beneficiaries must process personal data under the grant agreement in compliance with applicable EU and national law on data protection (including authorisations or notification requirements).

In that respect, the beneficiaries must comply with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 (“General Data Protection Regulation”) (OJ L 119, 4.5.2016 <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32016R0679>). In particular, the beneficiaries must inform the personnel whose personal data are collected and processed by REA or the Commission and keep appropriate records. Beneficiaries will only give access to personal data that are strictly necessary for implementing, managing and monitoring the grant agreement (Art 39.2 second paragraph of the grant agreement).

Please take note that any personal data processed by the REA and the Commission under the grant agreement is ruled by Regulation (EU) 2018/1725.”

3.3. Complementarity of the participating organisations and extent to which the consortium as a whole brings together the necessary expertise;

The MadridERN2021 Coordinator has an ample expertise in outreach and public engagement activities at regional and national level. Since 2002, subcontractor institutions and Fundación madri+d had been developing agreements, and activities together bringing researchers to the society with great success (European Researcher’s Night Since 2010, Science Weeks, Science Fairs, Women and Girls Scientist Day, Meet the Fellows, etc.). The MadridERN2021 project brings together **31** institutions located across the Region of Madrid with a human team highly experienced in outreach and public engagement activities consolidated in the last 12 years. The Subcontractor institutions include all public and private universities and the main research centres in the Region of Madrid. All participating organizations are committed to maximise complementarities and synergies to achieve the objectives of the project. Each participant brings unique and complementary expertise.

3.4. Appropriateness of the allocation of tasks, ensuring that all participating organisations have a valid role and adequate resources in the project to fulfil that role.

The allocation of tasks within the MadridERN2021 project is maintained as in previous editions due to the excellent experience obtained. Madri+d coordinates the project, being responsible for all the Work Packages and ensuring a perfect implementation of all of them. As it was explained in WP4, the Coordinator and its team have a recognized expertise in management and implementation of EU projects. Since 2002, madri+d is involved in more than 23 EU funded project from FP7, H2020 and COSME. In all these project dissemination and communication, plans are thoroughly implemented by the Fundación Madri+d.

The Subcontractor institutions are responsible for the implementation of their activities under the tutelage of the coordinator. They organize a total of 130 activities during the project. All of them have an ample expertise in EU and International Projects and Communication and Public Engagement Activities.

The total amount of the budget of the project is **214.192,25 €** and the requested EU contribution for the project is **170.000 €** (**44.193, 25 €** will be funded by own resources from the coordinator). As previous editions the main budget percent goes to subcontracting (**136.006 €**), most part of this amount goes to cover all subcontractors institutions’ activities (**103.241, 75 €**), the awareness campaign (**24.173, 17 €**)

and external advice for the impact assessment (**4.961 €**), personnel cost represents **21,29%**, other direct cost **7,9 %** and indirect costs **7,3 %**

Budget distribution by WP: 66, 95% of the budget is allocated to the **WP2** (Activities during the night), most of it (**103.241, 75 €**) being assigned to subcontracting the activities organized by **the 31 institutions involved**. **WP1** (Awareness campaign) has a budget of **49.364 €**, **23%** of the total. Subcontracted activities include conception, production and display of promotional material; purchase of advertising space and setting up, maintenance, updating and advertising on the website of the project. The amount of **11.605 €** is assigned to **WP3** (Impact assessment). In this case, subcontracting includes external advice and implementation by the Unit of Studies and Social Sciences of the University of Comillas, to design the questionnaires and process the results. For Management tasks, **WP4**, the budget is **9.821 €** with no subcontracting activities.

ESTIMATED BUDGET FOR THE ACTION

Estimated eligible ¹ costs (per budget category)										EU contribution			Additional information			
A. Direct personnel costs				B. Direct costs of subcontracting	[C. Direct costs of fin. support]	D. Other direct costs		E. Indirect costs ²	Total costs	Reimbursement rate %	Maximum EU contribution ³	Maximum grant amount ⁴	Information for indirect costs	Information for auditors	Other information:	
A.1 Employees (or equivalent)		A.4 SME owners without salary				D.1 Travel	D.5 Costs of internally invoiced goods and services						Estimated costs of in-kind contributions not used on premises	Declaration of costs under Point D.4	Estimated costs of beneficiaries/ linked third parties not receiving funding/ international partners	
A.2 Natural persons under direct contract		A.5 Beneficiaries that are natural persons without salary				D.2 Equipment		D.3 Other goods and services								
A.3 Seconded persons																
[A.6 Personnel for providing access to research infrastructure]																
Form of costs ⁶	Actual	Unit ⁷	Unit ⁸		Actual	Actual	Actual	Unit ⁹	Flat-rate ¹⁰	j = a+b+c+d + [e]+f+g+h + [i1]+[i2]	k	l	m	n	Yes/No	
	a	Total b	No hours	Total c	d	[e]	f	Total g	25%							
									h = 0,25 x (a +b+c+f+g + [i1] ¹³ + [i2] ¹³ -n)							
I. MADRIMASD	45 610.00	0.00	0.00	0.00	136 006.00	0.00	16 939.00	0.00	15 637.25		100.00	214 192.25	170 000.00	0.00	No	n/a

¹ See Article 6 for the eligibility conditions.

² Indirect costs already covered by an operating grant (received under any EU or Euratom funding programme; see Article 6.5.(b)) are ineligible under the GA. Therefore, a beneficiary/linked third party that receives an operating grant during the action's duration cannot declare indirect costs for the year(s)/reporting period(s) covered by the operating grant, unless it can demonstrate that the operating grant does not cover any costs of the action (see Article 6.2.E).

³ This is the theoretical amount of EU contribution that the system calculates automatically (by multiplying all the budgeted costs by the reimbursement rate). This theoretical amount is capped by the 'maximum grant amount' (that the Agency decided to grant for the action) (see Article 5.1).

⁴ The 'maximum grant amount' is the maximum grant amount decided by the Agency. It normally corresponds to the requested grant, but may be lower.

⁵ Depending on its type, this specific cost category will or will not cover indirect costs. Specific unit costs that include indirect costs are: costs for energy efficiency measures in buildings, access costs for providing trans-national access to research infrastructure and costs for clinical studies.

⁶ See Article 5 for the forms of costs.

⁷ Unit : hours worked on the action; costs per unit (hourly rate) : calculated according to the beneficiary's usual accounting practice.

⁸ See Annex 2a 'Additional information on the estimated budget' for the details (costs per hour (hourly rate)).

⁹ Unit and costs per unit : calculated according to the beneficiary's usual accounting practices.

¹⁰ Flat rate : 25% of eligible direct costs, from which are excluded: direct costs of subcontracting, costs of in-kind contributions not used on premises, direct costs of financial support, and unit costs declared under budget category F if they include indirect costs (see Article 6.2.E).

¹¹ See Annex 2a 'Additional information on the estimated budget' for the details (units, costs per unit).

¹² See Annex 2a 'Additional information on the estimated budget' for the details (units, costs per unit, estimated number of units, etc).

¹³ Only specific unit costs that do not include indirect costs.

¹⁴ See Article 9 for beneficiaries not receiving funding.

¹⁵ Only for linked third parties that receive funding.

ANNEX 2a

ADDITIONAL INFORMATION ON THE ESTIMATED BUDGET

- Instructions and footnotes in blue will not appear in the text generated by the IT system (since they are internal instructions only).
- For options [in square brackets]: the applicable option will be chosen by the IT system. Options not chosen will automatically not appear.
- For fields in [grey in square brackets] (even if they are part of an option as specified in the previous item): IT system will enter the appropriate data.

⚠ Transitory period: Until SyGMA fully supports Annex 2a, you must prepare it manually (using this template by choosing and deleting the options/entering the appropriate data).
For the 'unit cost tables': either fill them out manually or use currently existing tables from Annex 1 or the proposal.
The document can then be uploaded in SyGMA and attached to the grant agreement.

Unit cost for SME owners/natural beneficiaries without salary

1. Costs for a [SME owner]/[beneficiary that is a natural person] not receiving a salary

Units: hours worked on the action

Amount per unit ('hourly rate'): calculated according to the following formula:

{ the monthly living allowance for researchers in MSCA-IF actions / 143 hours }
multiplied by
{ country-specific correction coefficient of the country where the beneficiary is established }

The monthly living allowance and the country-specific correction coefficients are set out in the Work Programme (section 3 MSCA) in force at the time of the call:

- for calls *before* Work Programme 2018-2020:
 - for the monthly living allowance: **EUR 4 650**
 - for the country-specific correction coefficients: see Work Programme 2014-2015 and Work Programme 2016-2017 (available on the [Participant Portal Reference Documents](#) page)
- for calls *under* Work Programme 2018-2020:
 - for the monthly living allowance: **EUR 4 880**
 - for the country-specific correction coefficients: see Work Programme 2018-2020 (available on the [Participant Portal Reference Documents](#) page)

[additional OPTION for beneficiaries/linked third parties that have opted to use the unit cost (in the proposal/with an amendment): For the following beneficiaries/linked third parties, the amounts per unit (hourly rate) are fixed as follows:

- beneficiary/linked third party [short name]: EUR [insert amount]
 - beneficiary/linked third party [short name]: EUR [insert amount]
- [same for other beneficiaries/linked third parties, if necessary]]

Estimated number of units: see Annex 2

Energy efficiency measures unit cost

2. Costs for energy efficiency measures in buildings

Unit: m² of eligible ‘conditioned’ (i.e. built or refurbished) floor area

Amount per unit*: see (for each beneficiary/linked third party and BEST table) the ‘unit cost table’ attached

* Amount calculated as follows:
{EUR 0.1 x estimated total kWh saved per m² per year x 10}

Estimated number of units: see (for each beneficiary/linked third party and BEST table) the ‘unit cost table’ attached

Unit cost table (energy efficiency measures unit cost)¹

Short name beneficiary/linked third party	BEST No	Amount per unit	Estimated No of units	Total unit cost (cost per unit x estimated no of units)

¹ Data from the ‘building energy specification table (BEST)’ that is part of the proposal and Annex 1.

Research infrastructure unit cost

3. Access costs for providing trans-national access to research infrastructure

Units²: see (for each access provider and installation) the ‘unit cost table’ attached

Amount per unit^{*}: see (for each access provider and installation) the ‘unit cost table’ attached

* Amount calculated as follows:

$$\frac{\text{average annual total access cost to the installation (over past two years}^3)}{\text{average annual total quantity of access to the installation (over past two years}^4)}$$

Estimated number of units: see (for each access provider and installation) the ‘unit cost table’ attached

Unit cost table (access to research infrastructure unit cost)⁵

Short name access provider	Short name infrastructure	Installation		Unit of access	Amount per unit	Estimated No of units	Total unit cost (cost per unit x estimated no of units)
		No	Short name				

Clinical studies unit cost

4. Costs for clinical studies

Units: patients/subjects that participate in the clinical study

Amount per unit^{*}: see (for each sequence (if any), clinical study and beneficiary/linked third party) the ‘unit cost table’ attached

* Amount calculated, for the cost components of each task, as follows:

For **personnel costs**:

For personnel costs of doctors: ‘average hourly cost for doctors’, i.e.:

{certified or auditable total personnel costs for doctors for year N-1

{1720 * number of full-time-equivalent for doctors for year N-1}

multiplied by

estimated number of hours to be worked by doctors for the task (per participant)}

For personnel costs of other medical personnel: ‘average hourly cost for other medical personnel’, i.e.:

{certified or auditable total personnel costs for other medical personnel for year N-1

{1720 * number of full-time-equivalent for other medical personnel for year N-1}

² Unit of access (e.g. beam hours, weeks of access, sample analysis) fixed by the access provider in proposal.

³ In exceptional and duly justified cases, the Commission/Agency may agree to a different reference period.

⁴ In exceptional and duly justified cases, the Commission/Agency may agree to a different reference period.

⁵ Data from the ‘table on estimated costs/quantity of access to be provided’ that is part of the proposal and Annex 1.

H2020 Templates: Annex 2a (Additional information on the estimated budget)

multiplied by
estimated number of hours to be worked by other medical personnel for the task (per participant)}

For personnel costs of technical personnel: 'average hourly cost for technical personnel', i.e.:

$$\frac{\{\text{certified or auditable total personnel costs for technical personnel for year N-1}\}}{\{1720 * \text{number of full-time-equivalent for technical personnel for year N-1}\}}$$

multiplied by
estimated number of hours to be worked by technical personnel for the task (per participant)}

'total personnel costs' means actual salaries + actual social security contributions + actual taxes and other costs included in the remuneration, provided they arise from national law or the employment contract/equivalent appointing act

For **consumables**:

For each cost item: 'average price of the consumable', i.e.:

$$\frac{\{\{\text{certified or auditable total costs of purchase of the consumable in year N-1}\}\}}{\text{total number of items purchased in year N-1}}$$

multiplied by
estimated number of items to be used for the task (per participant)}

'total costs of purchase of the consumable' means total value of the supply contracts (including related duties, taxes and charges such as non-deductible VAT) concluded by the beneficiary for the consumable delivered in year N-1, provided the contracts were awarded according to the principle of best value- for-money and without any conflict of interests

For **medical equipment**:

For each cost item: 'average cost of depreciation and directly related services per unit of use', i.e.:

$$\frac{\{\{\text{certified or auditable total depreciation costs in year N-1} + \text{certified or auditable total costs of purchase of services in year N-1 for the category of equipment concerned}\}\}}{\text{total capacity in year N-1}}$$

multiplied by
estimated number of units of use of the equipment for the task (per participant)}

'total depreciation costs' means total depreciation allowances as recorded in the beneficiary's accounts of year N-1 for the category of equipment concerned, provided the equipment was purchased according to the principle of best value for money and without any conflict of interests + total costs of renting or leasing contracts (including related duties, taxes and charges such as non-deductible VAT) in year N-1 for the category of equipment concerned, provided they do not exceed the depreciation costs of similar equipment and do not include finance fees

For **services**:

For each cost item: 'average cost of the service per study participant', i.e.:

$$\frac{\{\text{certified or auditable total costs of purchase of the service in year N-1}\}}{\text{total number of patients or subjects included in the clinical studies for which the service was delivered in year N-1}}$$

'total costs of purchase of the service' means total value of the contracts concluded by the beneficiary (including related duties, taxes and charges such as non-deductible VAT) for the specific service delivered in year N-1 for the conduct of clinical studies, provided the contracts were awarded according to the principle of best value for money and without any conflict of interests

For **indirect costs**:

$$\{\{\{\text{cost component 'personnel costs' + cost component 'consumables' + cost component 'medical equipment'}\}\}$$

minus

$$\{\text{costs of in-kind contributions provided by third parties which are not used on the beneficiary's premises + costs of providing financial support to third parties (if any)}\}$$

multiplied by

$$25\% \}$$

H2020 Templates: Annex 2a (Additional information on the estimated budget)

The estimation of the resources to be used must be done on the basis of the study protocol and must be the same for all beneficiaries/linked third parties/third parties involved.

The year N-1 to be used is the last closed financial year at the time of submission of the grant application.

Estimated number of units: see (for each clinical study and beneficiary/linked third party) the ‘unit cost table’ attached

Unit cost table: clinical studies unit cost⁶

Task, Direct cost categories	Resource per patient	Costs year N-1 Beneficiary 1 [short name]	Costs year N-1 Linked third party 1a [short name]	Costs year N-1 Beneficiary 2 [short name]	Costs year N-1 Linked third party 2a [short name]	Costs year N-1 Third party giving in-kind contributions 1 [short name]
Sequence No. 1						
Task No. 1 Blood sample						
(a) Personnel costs: - Doctors	n/a					
- Other Medical Personnel	Phlebotomy (nurse), 10 minutes	8,33 EUR	11,59 EUR	10,30 EUR	11,00 EUR	9,49 EUR
- Technical Personnel	Sample Processing (lab technician), 15 minutes	9,51 EUR	15,68 EUR	14,60 EUR	15,23 EUR	10,78 EUR
(b) Costs of consumables:	Syringe	XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
	Cannula	XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
	Blood container	XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
(c) Costs of medical equipment:	Use of -80° deep freezer, 60 days	XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
	Use of centrifuge, 15 minutes	XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
(d) Costs of services	Cleaning of XXX	XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
(e) Indirect costs (25% flat-rate)		XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
Task No. 2						
...						
Amount per unit (unit cost sequence 1):		XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
Sequence No. 2						
Task No. 1						

⁶ Same table as in proposal and Annex 1.

H2020 Templates: Annex 2a (Additional information on the estimated budget)

XXX						
(a) Personnel costs:						
- Doctors	XXX	XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
- Other Medical Personnel	XXX	XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
- Technical Personnel	XXX	XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
(b) Costs of consumables:	XXX	XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
	XXX	XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
	XXX	XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
(c) Costs of medical equipment:	XXX	XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
	XXX	XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
(d) Costs of services	XXX	XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
(e) Indirect costs (25% flat-rate)		XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
Task No. 2						
...						
Amount per unit (unit cost sequence 2):		XX EUR	XX EUR	XX EUR	XX EUR	XX EUR
...						
Amount per unit (unit cost entire study):		XX EUR	XX EUR	XX EUR	XX EUR	XX EUR

print format A4
landscape

MODEL ANNEX 4 FOR H2020 GENERAL MGA — MONO

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

Eligible ¹ costs (per budget category)													Receipts	EU contribution			Additional information			
A. Direct personnel costs			B. Direct costs of subcontracting		[C. Direct costs of fin. support]	D. Other direct costs			E. Indirect costs ²	[F. Costs of ...]		Total costs	Receipts	Reimbursement rate %	Maximum EU contribution ³	Requested EU contribution	Information for indirect costs :			
A.1 Employees (or equivalent)		A.4 SME owners without salary		[C.1 Financial support]	D.1 Travel	[D.4 Costs of large research infrastructure]	D.5 Costs of internally invoiced goods and services		[F.1 Costs of ...]	[F.2 Costs of ...]		Receipts of the action, to be reported in the last reporting period, according to Article 5.3.3					Costs of in-kind contributions not used on premises			
A.2 Natural persons under direct		A.5 Beneficiaries that			D.2 Equipment															
A.3 Seconded persons				[C.2 Prizes]	D.3 Other goods and services															
[A.6 Personnel for providing																				
Form of costs ⁴		Actual	Unit	Unit		Actual	Actual	Actual	Unit	Flat-rate ⁵ 25%	Unit	[Unit][Lump sum]								
		a	Total b	No hours	Total c	d	[e]	f	[g]	Total h	$i=0,25 \times (a+b+c+f+[g]+h+[j1]^6+[j2]^6-p)$	No units	Total [j1]	Total [j2]	$k = a+b+c+d+[e]+f+[g]+h+i+[j1]+[j2]$	l	m	n	o	p
[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 17, 18 and 22).
 For the last reporting period: that all the receipts have been declared (see Article 5.3.3).

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.

¹ See Article 6 for the eligibility conditions

² 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 6.2.E). 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 cover any costs of the action.

³ 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.

⁴ See Article 5 for the forms of costs

⁵ Flat rate : 25% of eligible direct costs, from which are excluded: direct costs of subcontracting, costs of in-kind contributions not used on premises, direct costs of financial support, and unit costs declared under budget category F if they include indirect costs (see Article 6.2.E)

⁶ Only specific unit costs that do not include indirect costs

ANNEX 5

MODEL FOR THE CERTIFICATE ON THE FINANCIAL STATEMENTS

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

TABLE OF CONTENTS

TERMS OF REFERENCE FOR AN INDEPENDENT REPORT OF FACTUAL FINDINGS ON COSTS DECLARED UNDER A GRANT AGREEMENT FINANCED UNDER THE HORIZON 2020 RESEARCH FRAMEWORK PROGRAMME	2
INDEPENDENT REPORT OF FACTUAL FINDINGS ON COSTS DECLARED UNDER A GRANT AGREEMENT FINANCED UNDER THE HORIZON 2020 RESEARCH FRAMEWORK PROGRAMME	5

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

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

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

agrees to engage

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

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

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

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

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

1.1 Subject of the engagement

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

The CFS is composed of two separate documents:

- The Terms of Reference (‘the ToR’) to be signed by the *[Beneficiary] [Linked Third Party]* and the Auditor;
- The Auditor’s Independent Report of Factual Findings (‘the Report’) to be issued on the Auditor’s letterhead, dated, stamped and signed by the Auditor (or the competent public officer) which includes the agreed-upon procedures (‘the Procedures’) to be performed by the Auditor, and the standard factual findings (‘the Findings’) to be confirmed by the Auditor.

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

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

1.2 Responsibilities

The *[Beneficiary]* *[Linked Third Party]*:

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

The Auditor:

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

The Auditor:

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

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

1.3 Applicable Standards

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

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

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

1.4 Reporting

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

Under Article 22 of the Agreement, the Commission[, the Agency], the European Anti-Fraud Office and the Court of Auditors have the right to audit any work that is carried out under the action and for which costs are declared from [the European Union] [Euratom] budget. This includes work related to this engagement. The Auditor must provide access to all working papers (e.g. recalculation of hourly rates, verification of the time declared for the action) related to this assignment if the Commission[, the Agency], the European Anti-Fraud Office or the European Court of Auditors requests them.

1.5 Timing

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

1.6 Other terms

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

[legal name of the Auditor]	[legal name of the [Beneficiary][Linked Third Party]]
[name & function of authorised representative]	[name & function of authorised representative]
[dd Month yyyy]	[dd Month yyyy]
Signature of the Auditor	Signature of the [Beneficiary][Linked Third Party]

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

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

(To be printed on the Auditor's letterhead)

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

Dear [Name of contact person(s)],

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

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

we

[name of the auditor] ('the Auditor'),
established at [full address/city/state/province/country],
represented by [name and function of an authorised representative],

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

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

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

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

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

The Report

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

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

H2020 Model Grant Agreements: H2020 General MGA — Mono: v5.0 – dd.mm.2017

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

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

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

Not applicable Findings

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

Explanation (to be removed from the Report):

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

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

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

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

....

Exceptions

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

Explanation (to be removed from the Report):

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

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

....

Example (to be removed from the Report):

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

Further Remarks

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

Example (to be removed from the Report):

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

Use of this Report

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

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

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

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

[legal name of the Auditor]

[name and function of an authorised representative]

[dd Month yyyy]

Signature of the Auditor

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

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

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

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

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

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

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

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

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

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
		recalculated by the Auditor.	
	<p><i>Further procedures if ‘additional remuneration’ is paid</i></p> <p>To confirm standard factual findings 6-9 listed in the next column, the Auditor:</p> <ul style="list-style-type: none"> ○ reviewed relevant documents provided by the Beneficiary (legal form, legal/statutory obligations, the Beneficiary’s usual policy on additional remuneration, criteria used for its calculation, the Beneficiary's usual remuneration practice for projects funded under national funding schemes...); ○ recalculated the amount of additional remuneration eligible for the action based on the supporting documents received (full-time or part-time work, exclusive or non-exclusive dedication to the action, usual remuneration paid for projects funded by national schemes) to arrive at the applicable FTE/year and pro-rata rate (see data collected in the course of carrying out the procedures under A.2 ‘Productive hours’ and A.4 ‘Time recording system’). <p><i>‘ADDITIONAL REMUNERATION’ MEANS ANY PART OF THE REMUNERATION WHICH EXCEEDS WHAT THE PERSON WOULD BE PAID FOR TIME WORKED IN PROJECTS FUNDED BY NATIONAL SCHEMES.</i></p> <p><i>IF ANY PART OF THE REMUNERATION PAID TO THE EMPLOYEE QUALIFIES AS "ADDITIONAL REMUNERATION" AND IS ELIGIBLE UNDER THE PROVISIONS OF ARTICLE 6.2.A.1, THIS CAN BE CHARGED AS ELIGIBLE COST TO THE ACTION UP TO THE FOLLOWING AMOUNT:</i></p> <p><i>(A) IF THE PERSON WORKS FULL TIME AND EXCLUSIVELY ON THE ACTION DURING THE FULL YEAR: UP TO EUR 8 000/YEAR;</i></p> <p><i>(B) IF THE PERSON WORKS EXCLUSIVELY ON THE ACTION BUT NOT FULL-TIME OR NOT FOR THE FULL</i></p>	<p>6) The Beneficiary paying “additional remuneration” was a non-profit legal entity.</p> <p>7) The amount of additional remuneration paid corresponded to the Beneficiary’s usual remuneration practices and was consistently paid whenever the same kind of work or expertise was required.</p> <p>8) The criteria used to calculate the additional remuneration were objective and generally applied by the Beneficiary regardless of the source of funding used.</p> <p>9) The amount of additional remuneration included in the personnel costs charged to the action was capped at EUR 8,000 per FTE/year (up to the equivalent pro-rata amount if the person did</p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<p><i>YEAR: UP TO THE CORRESPONDING PRO-RATA AMOUNT OF EUR 8 000, OR</i></p> <p><i>(C) IF THE PERSON DOES NOT WORK EXCLUSIVELY ON THE ACTION: UP TO A PRO-RATA AMOUNT CALCULATED IN ACCORDANCE TO ARTICLE 6.2.A.1.</i></p>	<p>not work on the action full-time during the year or did not work exclusively on the action).</p>	
	<p><i>Additional procedures in case “unit costs calculated by the Beneficiary in accordance with its usual cost accounting practices” is applied:</i></p> <p>Apart from carrying out the procedures indicated above to confirm standard factual findings 1-5 and, if applicable, also 6-9, the Auditor carried out following procedures to confirm standard factual findings 10-13 listed in the next column:</p> <ul style="list-style-type: none"> ○ obtained a description of the Beneficiary's usual cost accounting practice to calculate unit costs; ○ reviewed whether the Beneficiary's usual cost accounting practice was applied for the Financial Statements subject of the present CFS; ○ verified the employees included in the sample were charged under the correct category (in accordance with the criteria used by the Beneficiary to establish personnel categories) by reviewing the contract/HR-record or analytical accounting records; ○ verified that there is no difference between the total amount of personnel costs used in calculating the cost per unit and the total amount of personnel costs recorded in the statutory accounts; ○ verified whether actual personnel costs were adjusted on the basis of budgeted or estimated elements and, if so, verified whether those elements used are actually relevant for the calculation, objective and supported by documents. 	<p>10) The personnel costs included in the Financial Statement were calculated in accordance with the Beneficiary's usual cost accounting practice. This methodology was consistently used in all H2020 actions.</p> <p>11) The employees were charged under the correct category.</p> <p>12) Total personnel costs used in calculating the unit costs were consistent with the expenses recorded in the statutory accounts.</p> <p>13) Any estimated or budgeted element used by the Beneficiary in its unit-cost calculation were relevant for calculating personnel costs and corresponded to objective and verifiable information.</p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<p><u>For natural persons included in the sample and working with the Beneficiary under a direct contract other than an employment contract, such as consultants (no subcontractors).</u></p> <p>To confirm standard factual findings 14-17 listed in the next column the Auditor reviewed following information/documents provided by the Beneficiary:</p> <ul style="list-style-type: none"> ○ the contracts, especially the cost, contract duration, work description, place of work, ownership of the results and reporting obligations to the Beneficiary; ○ the employment conditions of staff in the same category to compare costs and; ○ any other document that supports the costs declared and its registration (e.g. invoices, accounting records, etc.). 	<p>14) The natural persons worked under conditions similar to those of an employee, in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed.</p> <p>15) The results of work carried out belong to the Beneficiary, or if not, the Beneficiary has obtained all necessary rights to fulfil its obligations as if those results were generated by itself.</p> <p>16) Their costs were not significantly different from those for staff who performed similar tasks under an employment contract with the Beneficiary.</p> <p>17) The costs were supported by audit evidence and registered in the accounts.</p>	
	<p><u>For personnel seconded by a third party and included in the sample (not subcontractors)</u></p> <p>To confirm standard factual findings 18-21 listed in the next column, the Auditor reviewed following information/documents provided by the Beneficiary:</p> <ul style="list-style-type: none"> ○ their secondment contract(s) notably regarding costs, duration, work description, place of work 	<p>18) Seconded personnel reported to the Beneficiary and worked on the Beneficiary’s premises (unless otherwise agreed with the Beneficiary).</p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<p>and ownership of the results;</p> <ul style="list-style-type: none"> ○ if there is reimbursement by the Beneficiary to the third party for the resource made available (in-kind contribution against payment): any documentation that supports the costs declared (e.g. contract, invoice, bank payment, and proof of registration in its accounting/payroll, etc.) and reconciliation of the Financial Statement(s) with the accounting system (project accounting and general ledger) as well as any proof that the amount invoiced by the third party did not include any profit; ○ if there is no reimbursement by the Beneficiary to the third party for the resource made available (in-kind contribution free of charge): a proof of the actual cost borne by the Third Party for the resource made available free of charge to the Beneficiary such as a statement of costs incurred by the Third Party and proof of the registration in the Third Party's accounting/payroll; ○ any other document that supports the costs declared (e.g. invoices, etc.). 	<p>19) The results of work carried out belong to the Beneficiary, or if not, the Beneficiary has obtained all necessary rights to fulfil its obligations as if those results were generated by itself.</p> <p><i>If personnel is seconded against payment:</i></p> <p>20) The costs declared were supported with documentation and recorded in the Beneficiary's accounts. The third party did not include any profit.</p> <p><i>If personnel is seconded free of charge:</i></p> <p>21) The costs declared did not exceed the third party's cost as recorded in the accounts of the third party and were supported with documentation.</p>	
A.2	<p>PRODUCTIVE HOURS</p> <p>To confirm standard factual findings 22-27 listed in the next column, the Auditor reviewed relevant documents, especially national legislation, labour agreements and contracts and time records of the persons included in the sample, to verify that:</p> <ul style="list-style-type: none"> ○ the annual productive hours applied were calculated in accordance with one of the methods 	<p>22) The Beneficiary applied method [choose one option and delete the others]</p> <p>[A: 1720 hours]</p> <p>[B: the 'total number of hours worked']</p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<p>described below,</p> <ul style="list-style-type: none"> ○ the full-time equivalent (FTEs) ratios for employees not working full-time were correctly calculated. <p>If the Beneficiary applied method B, the auditor verified that the correctness in which the total number of hours worked was calculated and that the contracts specified the annual workable hours.</p> <p>If the Beneficiary applied method C, the auditor verified that the ‘annual productive hours’ applied when calculating the hourly rate were equivalent to at least 90 % of the ‘standard annual workable hours’. The Auditor can only do this if the calculation of the standard annual workable hours can be supported by records, such as national legislation, labour agreements, and contracts.</p> <p><i>BENEFICIARY’S PRODUCTIVE HOURS’ FOR PERSONS WORKING FULL TIME SHALL BE ONE OF THE FOLLOWING METHODS:</i></p> <p><i>A. 1720 ANNUAL PRODUCTIVE HOURS (PRO-RATA FOR PERSONS NOT WORKING FULL-TIME)</i></p> <p><i>B. THE TOTAL NUMBER OF HOURS WORKED BY THE PERSON FOR THE BENEFICIARY IN THE YEAR (THIS METHOD IS ALSO REFERRED TO AS ‘TOTAL NUMBER OF HOURS WORKED’ IN THE NEXT COLUMN). THE CALCULATION OF THE TOTAL NUMBER OF HOURS WORKED WAS DONE AS FOLLOWS: ANNUAL WORKABLE HOURS OF THE PERSON ACCORDING TO THE EMPLOYMENT CONTRACT, APPLICABLE LABOUR AGREEMENT OR NATIONAL LAW PLUS OVERTIME WORKED MINUS ABSENCES (SUCH AS SICK LEAVE OR SPECIAL LEAVE).</i></p> <p><i>C. THE STANDARD NUMBER OF ANNUAL HOURS GENERALLY APPLIED BY THE BENEFICIARY FOR ITS PERSONNEL IN ACCORDANCE WITH ITS USUAL COST ACCOUNTING PRACTICES (THIS METHOD IS ALSO REFERRED TO AS ‘STANDARD ANNUAL PRODUCTIVE HOURS’ IN THE NEXT COLUMN). THIS NUMBER MUST BE AT LEAST 90% OF THE STANDARD ANNUAL WORKABLE HOURS.</i></p>	<p>[C: ‘annual standard productive hours’ used correspond to usual accounting practices]</p> <p>23) Productive hours were calculated annually.</p> <p>24) For employees not working full-time the full-time equivalent (FTE) ratio was correctly applied.</p> <p><i>If the Beneficiary applied method B.</i></p> <p>25) The calculation of the number of ‘annual workable hours’, overtime and absences was verifiable based on the documents provided by the Beneficiary.</p> <p>25.1) The Beneficiary calculates the hourly rates per full financial year following procedure A.3 (method B is not allowed for beneficiaries calculating hourly rates per month).</p> <p><i>If the Beneficiary applied method C.</i></p> <p>26) The calculation of the number of ‘standard annual workable hours’ was verifiable based on the documents provided by the</p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<p><i>'ANNUAL WORKABLE HOURS' MEANS THE PERIOD DURING WHICH THE PERSONNEL MUST BE WORKING, AT THE EMPLOYER'S DISPOSAL AND CARRYING OUT HIS/HER ACTIVITY OR DUTIES UNDER THE EMPLOYMENT CONTRACT, APPLICABLE COLLECTIVE LABOUR AGREEMENT OR NATIONAL WORKING TIME LEGISLATION.</i></p>	Beneficiary.	
		27) The 'annual productive hours' used for calculating the hourly rate were consistent with the usual cost accounting practices of the Beneficiary and were equivalent to at least 90 % of the 'annual workable hours'.	
A.3	<p>HOURLY PERSONNEL RATES</p> <p><u>I) For unit costs calculated in accordance to the Beneficiary's usual cost accounting practice (unit costs):</u></p> <p>If the Beneficiary has a "Certificate on Methodology to calculate unit costs " (CoMUC) approved by the Commission, the Beneficiary provides the Auditor with a description of the approved methodology and the Commission's letter of acceptance. The Auditor verified that the Beneficiary has indeed used the methodology approved. If so, no further verification is necessary.</p> <p>If the Beneficiary does not have a "Certificate on Methodology" (CoMUC) approved by the Commission, or if the methodology approved was not applied, then the Auditor:</p> <ul style="list-style-type: none"> ○ reviewed the documentation provided by the Beneficiary, including manuals and internal guidelines that explain how to calculate hourly rates; ○ recalculated the unit costs (hourly rates) of staff included in the sample following the results of the procedures carried out in A.1 and A.2. <p><u>II) For individual hourly rates:</u></p>	<p>28) The Beneficiary applied [<i>choose one option and delete the other</i>]:</p> <p>[Option I: "Unit costs (hourly rates) were calculated in accordance with the Beneficiary's usual cost accounting practices"]</p> <p>[Option II: Individual hourly rates were applied]</p>	
		<p><i>For option I concerning unit costs and if the Beneficiary applies the methodology approved by the Commission (CoMUC):</i></p> <p>29) The Beneficiary used the Commission-approved methodology to calculate hourly rates. It corresponded to the</p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<p>The Auditor:</p> <ul style="list-style-type: none"> ○ reviewed the documentation provided by the Beneficiary, including manuals and internal guidelines that explain how to calculate hourly rates; ○ recalculated the hourly rates of staff included in the sample (recalculation of all hourly rates if the Beneficiary uses annual rates, recalculation of three months selected randomly for every year and person if the Beneficiary uses monthly rates) following the results of the procedures carried out in A.1 and A.2; ○ (only in case of monthly rates) confirmed that the time spent on parental leave is not deducted, and that, if parts of the basic remuneration are generated over a period longer than a month, the Beneficiary has included only the share which is generated in the month. <p><i>“UNIT COSTS CALCULATED BY THE BENEFICIARY IN ACCORDANCE WITH ITS USUAL COST ACCOUNTING PRACTICES”:</i> <i>IT IS CALCULATED BY DIVIDING THE TOTAL AMOUNT OF PERSONNEL COSTS OF THE CATEGORY TO WHICH THE EMPLOYEE BELONGS VERIFIED IN LINE WITH PROCEDURE A.1 BY THE NUMBER OF FTE AND THE ANNUAL TOTAL PRODUCTIVE HOURS OF THE SAME CATEGORY CALCULATED BY THE BENEFICIARY IN ACCORDANCE WITH PROCEDURE A.2.</i></p> <p><i><u>HOURLY RATE FOR INDIVIDUAL ACTUAL PERSONAL COSTS:</u></i> <i>IT IS CALCULATED FOLLOWING ONE OF THE TWO OPTIONS BELOW:</i></p> <p><i>A) [OPTION BY DEFAULT] BY DIVIDING THE ACTUAL ANNUAL AMOUNT OF PERSONNEL COSTS OF AN EMPLOYEE VERIFIED IN LINE WITH PROCEDURE A.1 BY THE NUMBER OF ANNUAL PRODUCTIVE HOURS VERIFIED IN LINE WITH PROCEDURE A.2(FULL FINANCIAL YEAR HOURLY RATE);</i></p> <p><i>B) BY DIVIDING THE ACTUAL MONTHLY AMOUNT OF PERSONNEL COSTS OF AN EMPLOYEE VERIFIED IN LINE WITH PROCEDURE A.1 BY 1/12 OF THE NUMBER OF ANNUAL PRODUCTIVE HOURS VERIFIED IN LINE WITH PROCEDURE A.2 (MONTHLY HOURLY RATE).</i></p>	<p>organisation's usual cost accounting practices and was applied consistently for all activities irrespective of the source of funding.</p> <p><i>For option I concerning unit costs and if the Beneficiary applies a methodology not approved by the Commission:</i></p> <p>30) The unit costs re-calculated by the Auditor were the same as the rates applied by the Beneficiary.</p> <p><i>For option II concerning individual hourly rates:</i></p> <p>31) The individual rates re-calculated by the Auditor were the same as the rates applied by the Beneficiary.</p> <p>31.1) The Beneficiary used only one option (per full financial year or per month) throughout each financial year examined.</p> <p>31.2) The hourly rates do not include additional remuneration.</p>	
A.4	TIME RECORDING SYSTEM	32) All persons recorded their time	

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

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

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<ul style="list-style-type: none"> ○ there were signed agreements between the Beneficiary and the subcontractor; ○ there was evidence that the services were provided by subcontractor; 	40) All subcontracts were supported by signed agreements between the Beneficiary and the subcontractor.	
		41) There was evidence that the services were provided by the subcontractors.	
C	COSTS OF PROVIDING FINANCIAL SUPPORT TO THIRD PARTIES		
C.1	<p>The Auditor obtained the detail/breakdown of the costs of providing financial support to third parties and sampled [] cost items selected randomly (full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest).</p> <p>The Auditor verified that the following minimum conditions were met:</p> <ul style="list-style-type: none"> a) the maximum amount of financial support for each third party did not exceed EUR 60 000, unless explicitly mentioned in Annex 1; b) the financial support to third parties was agreed in Annex 1 of the Agreement and the other provisions on financial support to third parties included in Annex 1 were respected. 	42) All minimum conditions were met	
D	OTHER ACTUAL DIRECT COSTS		
D.1	<p>COSTS OF TRAVEL AND RELATED SUBSISTENCE ALLOWANCES</p> <p>The Auditor sampled [] cost items selected randomly (full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total,</p>	43) Costs were incurred, approved and reimbursed in line with the Beneficiary's usual policy for	

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

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<ul style="list-style-type: none"> ○ they were entered in the accounting system; ○ the extent to which the assets were used for the action (as a percentage) was supported by reliable documentation (e.g. usage overview table); <p>The Auditor recalculated the depreciation costs and verified that they were in line with the applicable rules in the Beneficiary’s country and with the Beneficiary’s usual accounting policy (e.g. depreciation calculated on the acquisition value).</p> <p>The Auditor verified that no ineligible costs such as deductible VAT, exchange rate losses, excessive or reckless expenditure were declared (see Article 6.5 GA).</p>	<p>50) The depreciation method used to charge the asset to the action was in line with the applicable rules of the Beneficiary's country and the Beneficiary's usual accounting policy.</p> <p>51) The amount charged corresponded to the actual usage for the action.</p> <p>52) No ineligible costs or excessive or reckless expenditure were declared.</p>	
D.3	<p>COSTS OF OTHER GOODS AND SERVICES</p> <p>The Auditor sampled [] cost items selected randomly <i>(full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest).</i></p> <p>For the purchase of goods, works or services included in the sample the Auditor verified that:</p> <ul style="list-style-type: none"> ○ the contracts did not cover tasks described in Annex 1; ○ they were correctly identified, allocated to the proper action, entered in the accounting system (traceable to underlying documents such as purchase orders, invoices and accounting); ○ the goods were not placed in the inventory of durable equipment; 	<p>53) Contracts for works or services did not cover tasks described in Annex 1.</p> <p>54) Costs were allocated to the correct action and the goods were not placed in the inventory of durable equipment.</p> <p>55) The costs were charged in line with the Beneficiary’s accounting policy and were adequately supported.</p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<ul style="list-style-type: none"> ○ the costs charged to the action were accounted in line with the Beneficiary’s usual accounting practices; ○ no ineligible costs or excessive or reckless expenditure were declared (see Article 6 GA). <p>In addition, the Auditor verified that these goods and services were acquired in conformity with the Beneficiary's internal guidelines and procedures, in particular:</p> <ul style="list-style-type: none"> ○ if Beneficiary acted as a contracting authority within the meaning of Directive 2004/18/EC (or 2014/24/EU) or of Directive 2004/17/EC (or 2014/25/EU), the Auditor verified that the applicable national law on public procurement was followed and that the procurement contract complied with the Terms and Conditions of the Agreement. ○ if the Beneficiary did not fall into the category above, the Auditor verified that the Beneficiary followed their usual procurement rules and respected the Terms and Conditions of the Agreement. <p>For the items included in the sample the Auditor also verified that:</p> <ul style="list-style-type: none"> ○ the Beneficiary ensured best value for money (key elements to appreciate the respect of this principle are the award of the contract to the bid offering best price-quality ratio, under conditions of transparency and equal treatment. In case an existing framework contract was used the Auditor also verified that the Beneficiary ensured it was established on the basis of the principle of best value for money under conditions of transparency and equal treatment); <p><i>SUCH GOODS AND SERVICES INCLUDE, FOR INSTANCE, CONSUMABLES AND SUPPLIES, DISSEMINATION (INCLUDING OPEN ACCESS), PROTECTION OF RESULTS, SPECIFIC EVALUATION OF THE ACTION IF IT IS REQUIRED BY THE AGREEMENT, CERTIFICATES ON THE FINANCIAL STATEMENTS IF THEY ARE REQUIRED BY THE AGREEMENT AND CERTIFICATES ON THE METHODOLOGY, TRANSLATIONS, REPRODUCTION.</i></p>	<p>56) No ineligible costs or excessive or reckless expenditure were declared. For internal invoices/charges only the cost element was charged, without any mark-ups.</p> <p>57) Procurement rules, principles and guides were followed. There were documents of requests to different providers, different offers and assessment of the offers before selection of the provider in line with internal procedures and procurement rules. The purchases were made in accordance with the principle of best value for money.</p> <p><i>(When different offers were not collected the Auditor explains the reasons provided by the Beneficiary under the caption “Exceptions” of the Report. The Commission will analyse this information to evaluate whether these costs might be accepted as eligible)</i></p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
D.4	<p>AGGREGATED CAPITALISED AND OPERATING COSTS OF RESEARCH INFRASTRUCTURE</p> <p>The Auditor ensured the existence of a positive ex-ante assessment (issued by the EC Services) of the cost accounting methodology of the Beneficiary allowing it to apply the guidelines on direct costing for large research infrastructures in Horizon 2020.</p> <p><i>In the cases that a positive ex-ante assessment has been issued (see the standard factual findings 58-59 on the next column),</i> The Auditor ensured that the beneficiary has applied consistently the methodology that is explained and approved in the positive ex ante assessment;</p> <p><i>In the cases that a positive ex-ante assessment has NOT been issued (see the standard factual findings 60 on the next column),</i> The Auditor verified that no costs of Large Research Infrastructure have been charged as direct costs in any costs category;</p> <p><i>In the cases that a draft ex-ante assessment report has been issued with recommendation for further changes (see the standard factual findings 60 on the next column),</i></p> <ul style="list-style-type: none"> The Auditor followed the same procedure as above (when a positive ex-ante assessment has NOT yet been issued) and paid particular attention (testing reinforced) to the cost items for which the draft ex-ante assessment either rejected the inclusion as direct costs for Large Research Infrastructures or issued recommendations. 	<p>58) The costs declared as direct costs for Large Research Infrastructures (in the appropriate line of the Financial Statement) comply with the methodology described in the positive ex-ante assessment report.</p> <p>59) Any difference between the methodology applied and the one positively assessed was extensively described and adjusted accordingly.</p> <p>60) The direct costs declared were free from any indirect costs items related to the Large Research Infrastructure.</p>	
D.5	<p>Costs of internally invoiced goods and services</p> <p>The Auditor sampled cost items selected randomly (<i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest</i>).</p>	<p>61) The costs of internally invoiced goods and services included in the Financial Statement were calculated in accordance with the Beneficiary's usual cost</p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<p>To confirm standard factual findings 61-65 listed in the next column, the Auditor:</p> <ul style="list-style-type: none"> ○ obtained a description of the Beneficiary's usual cost accounting practice to calculate costs of internally invoiced goods and services (unit costs); ○ reviewed whether the Beneficiary's usual cost accounting practice was applied for the Financial Statements subject of the present CFS; ○ ensured that the methodology to calculate unit costs is being used in a consistent manner, based on objective criteria, regardless of the source of funding; ○ verified that any ineligible items or any costs claimed under other budget categories, in particular indirect costs, have not been taken into account when calculating the costs of internally invoiced goods and services (see Article 6 GA); ○ verified whether actual costs of internally invoiced goods and services were adjusted on the basis of budgeted or estimated elements and, if so, verified whether those elements used are actually relevant for the calculation, and correspond to objective and verifiable information. ○ verified that any costs of items which are not directly linked to the production of the invoiced goods or service (e.g. supporting services like cleaning, general accountancy, administrative support, etc. not directly used for production of the good or service) have not been taken into account when calculating the costs of internally invoiced goods and services. ○ verified that any costs of items used for calculating the costs internally invoiced goods and services are supported by audit evidence and registered in the accounts. 	<p>accounting practice.</p> <p>62) The cost accounting practices used to calculate the costs of internally invoiced goods and services were applied by the Beneficiary in a consistent manner based on objective criteria regardless of the source of funding.</p> <p>63) The unit cost is calculated using the actual costs for the good or service recorded in the Beneficiary's accounts, excluding any ineligible cost or costs included in other budget categories.</p> <p>64) The unit cost excludes any costs of items which are not directly linked to the production of the invoiced goods or service.</p> <p>65) The costs items used for calculating the actual costs of internally invoiced goods and services were relevant, reasonable and correspond to objective and verifiable information.</p>	

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
E	USE OF EXCHANGE RATES		
E.1	<p>a) <u>For Beneficiaries with accounts established in a currency other than euros</u></p> <p>The Auditor sampled [redacted] cost items selected randomly and verified that the exchange rates used for converting other currencies into euros were in accordance with the following rules established in the Agreement (full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest):</p> <p><i>COSTS RECORDED IN THE ACCOUNTS IN A CURRENCY OTHER THAN EURO SHALL BE CONVERTED INTO EURO AT THE AVERAGE OF THE DAILY EXCHANGE RATES PUBLISHED IN THE C SERIES OF OFFICIAL JOURNAL OF THE EUROPEAN UNION (https://www.ecb.int/stats/exchange/eurofxref/html/index.en.html), DETERMINED OVER THE CORRESPONDING REPORTING PERIOD.</i></p> <p><i>IF NO DAILY EURO EXCHANGE RATE IS PUBLISHED IN THE OFFICIAL JOURNAL OF THE EUROPEAN UNION FOR THE CURRENCY IN QUESTION, CONVERSION SHALL BE MADE AT THE AVERAGE OF THE MONTHLY ACCOUNTING RATES ESTABLISHED BY THE COMMISSION AND PUBLISHED ON ITS WEBSITE (http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm), DETERMINED OVER THE CORRESPONDING REPORTING PERIOD.</i></p>	66) The exchange rates used to convert other currencies into Euros were in accordance with the rules established of the Grant Agreement and there was no difference in the final figures.	
	<p>b) <u>For Beneficiaries with accounts established in euros</u></p> <p>The Auditor sampled [redacted] cost items selected randomly and verified that the exchange rates used for converting other currencies into euros were in accordance with the following rules established in the Agreement (full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest):</p> <p><i>COSTS INCURRED IN ANOTHER CURRENCY SHALL BE CONVERTED INTO EURO BY APPLYING THE BENEFICIARY’S USUAL ACCOUNTING PRACTICES.</i></p>	67) The Beneficiary applied its usual accounting practices.	

[legal name of the audit firm]

Grant Agreement number: [insert number] [insert acronym] [insert call identifier]

H2020 Model Grant Agreements: H2020 General MGA — Mono: v5.0 – dd.mm.2017

[name and function of an authorised representative]

[dd Month yyyy]

<Signature of the Auditor>



ANNEX 6

MODEL FOR THE CERTIFICATE ON THE METHODOLOGY

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

TABLE OF CONTENTS

TERMS OF REFERENCE FOR AN AUDIT ENGAGEMENT FOR A METHODOLOGY CERTIFICATE IN CONNECTION WITH ONE OR MORE GRANT AGREEMENTS FINANCED UNDER THE HORIZON 2020 RESEARCH AND INNOVATION FRAMEWORK PROGRAMME 2

INDEPENDENT REPORT OF FACTUAL FINDINGS ON THE METHODOLOGY CONCERNING GRANT AGREEMENTS FINANCED UNDER THE HORIZON 2020 RESEARCH AND INNOVATION FRAMEWORK PROGRAMME 5

**Terms of reference for an audit engagement for a methodology certificate
in connection with one or more grant agreements
financed under the Horizon 2020 Research and Innovation Framework Programme**

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

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

agrees to engage

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

to produce an independent report of factual findings (‘the Report’) concerning the *[Beneficiary’s] [Linked Third Party’s]* usual accounting practices for calculating and claiming direct personnel costs declared as unit costs (‘the Methodology’) in connection with grant agreements financed under the Horizon 2020 Research and Innovation Framework Programme.

The procedures to be carried out for the assessment of the methodology will be based on the grant agreement(s) detailed below:

[title and number of the grant agreement(s)] (‘the Agreement(s)’)

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

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

1.1 Subject of the engagement

According to Article 18.1.2 of the Agreement, the beneficiary *[and linked third parties]* that *[declares][declare]* direct personnel costs as unit costs calculated in accordance with its *[their]* usual cost accounting practices may submit to the *[Commission] [Agency]*, for approval, a certificate on the methodology (‘CoMUC’) stating that there are adequate records and documentation to prove that *[its][their]* cost accounting practices used comply with the conditions set out in Point A of Article 6.2.

The subject of this engagement is the CoMUC which is composed of two separate documents:

- the Terms of Reference (‘the ToR’) to be signed by the *[Beneficiary] [Linked Third Party]* and the Auditor;
- the Auditor’s Independent Report of Factual Findings (‘the Report’) issued on the Auditor’s letterhead, dated, stamped and signed by the Auditor which includes; the standard statements (‘the Statements’) evaluated and signed by the *[Beneficiary] [Linked Third Party]*, the agreed-upon procedures (‘the Procedures’) performed by the Auditor and the standard factual findings



H2020 Model Grant Agreements: H2020 General MGA — Mono: v5.0 – dd.mm.2017

(‘the Findings’) assessed by the Auditor. The Statements, Procedures and Findings are summarised in the table that forms part of the Report.

The information provided through the Statements, the Procedures and the Findings will enable the Commission to draw conclusions regarding the existence of the *[Beneficiary’s] [Linked Third Party’s]* usual cost accounting practice and its suitability to ensure that direct personnel costs claimed on that basis comply with the provisions of the Agreement. The Commission draws its own conclusions from the Report and any additional information it may require.

1.2 Responsibilities

The parties to this agreement are the *[Beneficiary] [Linked Third Party]* and the Auditor.

The *[Beneficiary] [Linked Third Party]*:

- is responsible for preparing financial statements for the Agreement(s) (‘the Financial Statements’) in compliance with those Agreements;
- is responsible for providing the Financial Statement(s) to the Auditor and enabling the Auditor to reconcile them with the *[Beneficiary’s] [Linked Third Party’s]* accounting and bookkeeping system and the underlying accounts and records. The Financial Statement(s) will be used as a basis for the procedures which the Auditor will carry out under this ToR;
- is responsible for its Methodology and liable for the accuracy of the Financial Statement(s);
- is responsible for endorsing or refuting the Statements indicated under the heading ‘Statements to be made by the Beneficiary/ Linked Third Party’ in the first column of the table that forms part of the Report;
- must provide the Auditor with a signed and dated representation letter;
- accepts that the ability of the Auditor to carry out the Procedures effectively depends upon the *[Beneficiary] [Linked Third Party]* providing full and free access to the *[Beneficiary’s] [Linked Third Party’s]* staff and to its accounting and other relevant records.

The Auditor:

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

The Auditor:

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



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

1.3 Applicable Standards

The Auditor must comply with these Terms of Reference and with¹:

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

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

1.4 Reporting

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

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

1.5 Timing

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

1.6 Other Terms

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

[legal name of the Auditor]
[name & title of authorised representative]
[dd Month yyyy]
Signature of the Auditor

[legal name of the [Beneficiary] [Linked Third Party]]
[name & title of authorised representative]
[dd Month yyyy]
Signature of the [*Beneficiary*] [*Linked Third Party*]

¹ Supreme Audit Institutions applying INTOSAI-standards may carry out the Procedures according to the corresponding International Standards of Supreme Audit Institutions and code of ethics issued by INTOSAI instead of the International Standard on Related Services ('ISRS') 4400 and the Code of Ethics for Professional Accountants issued by the IAASB and the IESBA.



Independent report of factual findings on the methodology concerning grant agreements financed under the Horizon 2020 Research and Innovation Framework Programme

(To be printed on letterhead paper of the auditor)

To

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

Dear [Name of contact person(s)],

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

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

we

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

established at

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

represented by

[name and function of an authorised representative],

have carried out the agreed-upon procedures ('the Procedures') and provide hereby our Independent Report of Factual Findings ('the Report'), concerning the [Beneficiary's] [Linked Third Party's] usual accounting practices for calculating and declaring direct personnel costs declared as unit costs ('the Methodology').

You requested certain procedures to be carried out in connection with the grant(s)

[title and number of the grant agreement(s)] ('the Agreement(s)').

The Report

Our engagement was carried out in accordance with the terms of reference ('the ToR') appended to this Report. The Report includes: the standard statements ('the Statements') made by the [Beneficiary] [Linked Third Party], the agreed-upon procedures ('the Procedures') carried out and the standard factual findings ('the Findings') confirmed by us.

The engagement involved carrying out the Procedures and assessing the Findings and the documentation requested appended to this Report, the results of which the Commission uses to draw conclusions regarding the acceptability of the Methodology applied by the [Beneficiary] [Linked Third Party].



H2020 Model Grant Agreements: H2020 General MGA — Mono: v5.0 – dd.mm.2017

The Report covers the methodology used from [dd Month yyyy]. In the event that the [Beneficiary] [Linked Third Party] changes this methodology, the Report will not be applicable to any Financial Statement² submitted thereafter.

The scope of the Procedures and the definition of the standard statements and findings were determined solely by the Commission. Therefore, the Auditor is not responsible for their suitability or pertinence.

Since the Procedures carried out constitute neither an audit nor a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not give a statement of assurance on the costs declared on the basis of the [Beneficiary's] [Linked Third Party's] Methodology. Had we carried out additional procedures or had we performed an audit or review in accordance with these standards, other matters might have come to its attention and would have been included in the Report.

Exceptions

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

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

.....

Explanation of possible exceptions in the form of examples (to be removed from the Report):

- i. the [Beneficiary] [Linked Third Party] did not agree with the standard Statement number ... because...;*
- ii. the Auditor could not carry out the procedure ... established because (e.g. due to the inability to reconcile key information or the unavailability or inconsistency of data);*
- iii. the Auditor could not confirm or corroborate the standard Finding number ... because*

Remarks

We would like to add the following remarks relevant for the proper understanding of the Methodology applied by the [Beneficiary] [Linked Third Party] or the results reported:

Example (to be removed from the Report):

Regarding the methodology applied to calculate hourly rates ...

Regarding standard Finding 15 it has to be noted that ...

The [Beneficiary] [Linked Third Party] explained the deviation from the benchmark statement XXIV concerning time recording for personnel with no exclusive dedication to the action in the following manner:

...

Annexes

Please provide the following documents to the auditor and annex them to the report when submitting this CoMUC to the Commission:

1. Brief description of the methodology for calculating personnel costs, productive hours and hourly rates;

² Financial Statement in this context refers solely to Annex 4 of the Agreement by which the Beneficiary declares costs under the Agreement.



H2020 Model Grant Agreements: H2020 General MGA — Mono: v5.0 – dd.mm.2017

2. Brief description of the time recording system in place;
3. An example of the time records used by the [Beneficiary] [Linked Third Party];
4. Description of any budgeted or estimated elements applied together with an explanation as to why they are relevant for calculating the personnel costs and how they are based on objective and verifiable information;
5. A summary sheet with the hourly rate for direct personnel declared by the [Beneficiary] [Linked Third Party] and recalculated by the Auditor for each staff member included in the sample (the names do not need to be reported);
6. A comparative table summarising for each person selected in the sample a) the time claimed by the [Beneficiary] [Linked Third Party] in the Financial Statement(s) and b) the time according to the time record verified by the Auditor;
7. A copy of the letter of representation provided to the Auditor.

Use of this Report

This Report has been drawn up solely for the purpose given under Point 1.1 Reasons for the engagement.

The Report:

- is confidential and is intended to be submitted to the Commission by the [Beneficiary] [Linked Third Party] in connection with Article 18.1.2 of the Agreement;
- may not be used by the [Beneficiary] [Linked Third Party] or by the Commission for any other purpose, nor distributed to any other parties;
- may be disclosed by the Commission only to authorised parties, in particular the European Anti-Fraud Office (OLAF) and the European Court of Auditors.
- relates only to the usual cost accounting practices specified above and does not constitute a report on the Financial Statements of the [Beneficiary] [Linked Third Party].

No conflict of interest³ exists between the Auditor and the Beneficiary [and the Linked Third Party] that could have a bearing on the Report. The total fee paid to the Auditor for producing the Report was EUR [] (including EUR [] of deductible VAT).

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

Yours sincerely

[legal name of the Auditor]

[name and title of the authorised representative]

[dd Month yyyy]

Signature of the Auditor

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

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

Statements to be made by the Beneficiary/Linked Third Party (‘the Statements’) and Procedures to be carried out by the Auditor (‘the Procedures’) and standard factual findings (‘the Findings’) to be confirmed by the Auditor

The Commission reserves the right to provide the auditor with guidance regarding the Statements to be made, the Procedures to be carried out or the Findings to be ascertained and the way in which to present them. The Commission reserves the right to vary the Statements, Procedures or Findings by written notification to the Beneficiary/Linked Third Party to adapt the procedures to changes in the grant agreement(s) or to any other circumstances.

If this methodology certificate relates to the Linked Third Party’s usual accounting practices for calculating and claiming direct personnel costs declared as unit costs any reference here below to ‘the Beneficiary’ is to be considered as a reference to ‘the Linked Third Party’.

<i>Please explain any discrepancies in the body of the Report.</i>	
Statements to be made by Beneficiary	Procedures to be carried out and Findings to be confirmed by the Auditor
<p>A. Use of the Methodology</p> <p>I. The cost accounting practice described below has been in use since [dd Month yyyy].</p> <p>II. The next planned alteration to the methodology used by the Beneficiary will be from [dd Month yyyy].</p>	<p>Procedure:</p> <p>✓ The Auditor checked these dates against the documentation the Beneficiary has provided.</p> <p>Factual finding:</p> <p>1. The dates provided by the Beneficiary were consistent with the documentation.</p>
<p>B. Description of the Methodology</p> <p>III. The methodology to calculate unit costs is being used in a consistent manner and is reflected in the relevant procedures.</p> <p><i>[Please describe the methodology your entity uses to calculate <u>personnel costs</u>, productive hours and hourly rates, present your description to the Auditor and annex it to this certificate]</i></p> <p><i>[If the statement of section “B. Description of the methodology” cannot be endorsed by the Beneficiary or there is no written methodology to calculate unit costs it should be listed here below and reported as exception by the Auditor in the main Report of Factual Findings:</i> - ...]</p>	<p>Procedure:</p> <p>✓ The Auditor reviewed the description, the relevant manuals and/or internal guidance documents describing the methodology.</p> <p>Factual finding:</p> <p>2. The brief description was consistent with the relevant manuals, internal guidance and/or other documentary evidence the Auditor has reviewed.</p> <p>3. The methodology was generally applied by the Beneficiary as part of its usual costs accounting practices.</p>
<p>C. Personnel costs</p>	<p>Procedure:</p>

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<u>General</u>	<i>The Auditor draws a sample of employees to carry out the procedures indicated in this section C and the following sections D to F.</i>
IV. The unit costs (hourly rates) are limited to salaries including during parental leave, social security contributions, taxes and other costs included in the remuneration required under national law and the employment contract or equivalent appointing act;	<i>[The Auditor has drawn a random sample of 10 employees assigned to the Horizon 2020 action(s). If fewer than 10 employees are assigned to the Horizon 2020 action(s), the Auditor has selected all employees assigned to the Horizon 2020 action(s), complemented by other employees irrespective of their assignments until he has reached 10 employees.]. For this sample:</i>
V. Employees are hired directly by the Beneficiary in accordance with national law, and work under its sole supervision and responsibility;	✓ the Auditor reviewed all documents relating to personnel costs such as employment contracts, payslips, payroll policy (e.g. salary policy, overtime policy, variable pay policy), accounting and payroll records, applicable national tax, labour and social security law and any other documents corroborating the personnel costs claimed;
VI. The Beneficiary remunerates its employees in accordance with its usual practices. This means that personnel costs are charged in line with the Beneficiary's usual payroll policy (e.g. salary policy, overtime policy, variable pay) and no special conditions exist for employees assigned to tasks relating to the European Union or Euratom, unless explicitly provided for in the grant agreement(s);	✓ in particular, the Auditor reviewed the employment contracts of the employees in the sample to verify that:
VII. The Beneficiary allocates its employees to the relevant group/category/cost centre for the purpose of the unit cost calculation in line with the usual cost accounting practice;	i. they were employed directly by the Beneficiary in accordance with applicable national legislation;
VIII. Personnel costs are based on the payroll system and accounting system.	ii. they were working under the sole technical supervision and responsibility of the latter;
IX. Any exceptional adjustments of actual personnel costs resulted from relevant budgeted or estimated elements and were based on objective and verifiable information. <i>[Please describe the 'budgeted or estimated elements' and their relevance to personnel costs, and explain how they were reasonable and based on objective and verifiable information, present your explanation to the Auditor and annex it to this certificate].</i>	iii. they were remunerated in accordance with the Beneficiary's usual practices;
X. Personnel costs claimed do not contain any of the following ineligible costs: costs related 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 bank for transfers from the Commission/Agency; excessive or reckless expenditure; deductible VAT or costs incurred during suspension of the implementation of the action.	iv. they were allocated to the correct group/category/cost centre for the purposes of calculating the unit cost in line with the Beneficiary's usual cost accounting practices;
XI. Personnel costs were not declared under another EU or Euratom grant (including grants awarded by a Member State and financed by the EU budget and grants awarded by bodies other than the Commission/Agency for the purpose of implementing the EU or Euratom budget in the same period, unless the Beneficiary can demonstrate that the operating grant does not cover any	✓ the Auditor verified that any ineligible items or any costs claimed under other costs categories or costs covered by other types of grant or by other grants financed from the European Union budget have not been taken into account when calculating the personnel costs;
	✓ the Auditor numerically reconciled the total amount of personnel costs used to calculate the unit cost with the total amount of personnel costs recorded in the statutory accounts and the payroll system.
	✓ to the extent that actual personnel costs were adjusted on the basis of budgeted or estimated elements, the Auditor carefully examined those elements and checked the information source to confirm that they correspond to objective

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<p>costs of the action).</p> <p><u>If additional remuneration as referred to in the grant agreement(s) is paid</u></p> <p>XII. The Beneficiary is a non-profit legal entity;</p> <p>XIII. The additional remuneration is part of the beneficiary’s usual remuneration practices and paid consistently whenever the relevant work or expertise is required;</p> <p>XIV. The criteria used to calculate the additional remuneration are objective and generally applied regardless of the source of funding;</p> <p>XV. The additional remuneration included in the personnel costs used to calculate the hourly rates for the grant agreement(s) is capped at EUR 8 000 per full-time equivalent (reduced proportionately if the employee is not assigned exclusively to the action).</p> <p><i>[If certain statement(s) of section “C. Personnel costs” cannot be endorsed by the Beneficiary they should be listed here below and reported as exception by the Auditor in the main Report of Factual Findings:</i> - ...]</p>	<p>and verifiable information;</p> <ul style="list-style-type: none"> ✓ if additional remuneration has been claimed, the Auditor verified that the Beneficiary was a non-profit legal entity, that the amount was capped at EUR 8 000 per full-time equivalent and that it was reduced proportionately for employees not assigned exclusively to the action(s). ✓ the Auditor recalculated the personnel costs for the employees in the sample. <p>Factual finding:</p> <ol style="list-style-type: none"> 4. All the components of the remuneration that have been claimed as personnel costs are supported by underlying documentation. 5. The employees in the sample were employed directly by the Beneficiary in accordance with applicable national law and were working under its sole supervision and responsibility. 6. Their employment contracts were in line with the Beneficiary’s usual policy; 7. Personnel costs were duly documented and consisted solely of salaries, social security contributions (pension contributions, health insurance, unemployment fund contributions, etc.), taxes and other statutory costs included in the remuneration (holiday pay, thirteenth month’s pay, etc.); 8. The totals used to calculate the personnel unit costs are consistent with those registered in the payroll and accounting records; 9. To the extent that actual personnel costs were adjusted on the basis of budgeted or estimated elements, those elements were relevant for calculating the personnel costs and correspond to objective and verifiable information. The budgeted or estimated elements used are: — (indicate the elements and their values). 10. Personnel costs contained no ineligible elements; 11. Specific conditions for eligibility were fulfilled when additional remuneration was paid: a) the Beneficiary is registered in the grant agreements as a non-profit legal entity; b) it was paid according to objective criteria generally applied regardless of the source of funding used and c) remuneration was capped at EUR 8 000 per full-time equivalent (or up to up to the equivalent pro-rata amount if the person did not work on the action full-time during the year or did not work exclusively on the action).

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<p>D. Productive hours</p> <p>XVI. The number of productive hours per full-time employee applied is <i>[delete as appropriate]</i>:</p> <p>A. 1720 productive hours per year for a person working full-time (corresponding pro-rata for persons not working full time).</p> <p>B. the total number of hours worked in the year by a person for the Beneficiary</p> <p>C. the standard number of annual hours generally applied by the beneficiary for its personnel in accordance with its usual cost accounting practices. This number must be at least 90% of the standard annual workable hours.</p> <p><u>If method B is applied</u></p> <p>XVII. The calculation of the total number of hours worked was done as follows: annual workable hours of the person according to the employment contract, applicable labour agreement or national law plus overtime worked minus absences (such as sick leave and special leave).</p> <p>XVIII. ‘Annual workable hours’ are hours during which the personnel must be working, at the employer’s disposal and carrying out his/her activity or duties under the employment contract, applicable collective labour agreement or national working time legislation.</p> <p>XIX. The contract (applicable collective labour agreement or national working time legislation) do specify the working time enabling to calculate the annual workable hours.</p> <p><u>If method C is applied</u></p> <p>XX. The standard number of productive hours per year is that of a full-time equivalent.</p> <p>XXI. The number of productive hours per year on which the hourly rate is based i) corresponds to the Beneficiary’s usual accounting practices; ii) is at least 90% of the standard number of workable (working) hours per year.</p> <p>XXII. Standard workable (working) hours are hours during which personnel are at</p>	<p>Procedure (same sample basis as for Section C: Personnel costs):</p> <ul style="list-style-type: none"> ✓ The Auditor verified that the number of productive hours applied is in accordance with method A, B or C. ✓ The Auditor checked that the number of productive hours per full-time employee is correct. ✓ If method B is applied the Auditor verified i) the manner in which the total number of hours worked was done and ii) that the contract specified the annual workable hours by inspecting all the relevant documents, national legislation, labour agreements and contracts. ✓ If method C is applied the Auditor reviewed the manner in which the standard number of working hours per year has been calculated by inspecting all the relevant documents, national legislation, labour agreements and contracts and verified that the number of productive hours per year used for these calculations was at least 90% of the standard number of working hours per year. <p>Factual finding:</p> <p><u>General</u></p> <p>12. The Beneficiary applied a number of productive hours consistent with method A, B or C detailed in the left-hand column.</p> <p>13. The number of productive hours per year per full-time employee was accurate.</p> <p><u>If method B is applied</u></p> <p>14. The number of ‘annual workable hours’, overtime and absences was verifiable based on the documents provided by the Beneficiary and the calculation of the total number of hours worked was accurate.</p> <p>15. The contract specified the working time enabling to calculate the annual workable hours.</p> <p><u>If method C is applied</u></p> <p>16. The calculation of the number of productive hours per year corresponded to the usual costs accounting practice of the Beneficiary.</p>

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<p>the Beneficiary’s disposal performing the duties described in the relevant employment contract, collective labour agreement or national labour legislation. The number of standard annual workable (working) hours that the Beneficiary claims is supported by labour contracts, national legislation and other documentary evidence.</p> <p><i>[If certain statement(s) of section “D. Productive hours” cannot be endorsed by the Beneficiary they should be listed here below and reported as exception by the Auditor: - ...]</i></p>	<p>17. The calculation of the standard number of workable (working) hours per year was corroborated by the documents presented by the Beneficiary.</p> <p>18. The number of productive hours per year used for the calculation of the hourly rate was at least 90 % of the number of workable (working) hours per year.</p>
<p>E. Hourly rates</p> <p>The hourly rates are correct because:</p> <p>XXIII. Hourly rates are correctly calculated since they result from dividing annual personnel costs by the productive hours of a given year and group (e.g. staff category or department or cost centre depending on the methodology applied) and they are in line with the statements made in section C. and D. above.</p> <p><i>[If the statement of section ‘E. Hourly rates’ cannot be endorsed by the Beneficiary they should be listed here below and reported as exception by the Auditor: - ...]</i></p>	<p>Procedure</p> <ul style="list-style-type: none"> ✓ The Auditor has obtained a list of all personnel rates calculated by the Beneficiary in accordance with the methodology used. ✓ The Auditor has obtained a list of all the relevant employees, based on which the personnel rate(s) are calculated. <p>For 10 employees selected at random (same sample basis as Section C: Personnel costs):</p> <ul style="list-style-type: none"> ✓ The Auditor recalculated the hourly rates. ✓ The Auditor verified that the methodology applied corresponds to the usual accounting practices of the organisation and is applied consistently for all activities of the organisation on the basis of objective criteria irrespective of the source of funding. <p>Factual finding:</p> <p>19. No differences arose from the recalculation of the hourly rate for the employees included in the sample.</p>
<p>F. Time recording</p> <p>XXIV. Time recording is in place for all persons with no exclusive dedication to one Horizon 2020 action. At least all hours worked in connection with the grant agreement(s) are registered on a daily/weekly/monthly basis <i>[delete as appropriate]</i> using a paper/computer-based system <i>[delete as appropriate]</i>;</p> <p>XXV. For persons exclusively assigned to one Horizon 2020 activity the Beneficiary has either signed a declaration to that effect or has put arrangements in place to record their working time;</p>	<p>Procedure</p> <ul style="list-style-type: none"> ✓ The Auditor reviewed the brief description, all relevant manuals and/or internal guidance describing the methodology used to record time. <p>The Auditor reviewed the time records of the random sample of 10 employees referred to under Section C: Personnel costs, and verified in particular:</p> <ul style="list-style-type: none"> ✓ that time records were available for all persons with not exclusive assignment

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<p>XXVI. Records of time worked have been signed by the person concerned (on paper or electronically) and approved by the action manager or line manager at least monthly;</p> <p>XXVII. Measures are in place to prevent staff from:</p> <ul style="list-style-type: none"> i. recording the same hours twice, ii. recording working hours during absence periods (e.g. holidays, sick leave), iii. recording more than the number of productive hours per year used to calculate the hourly rates, and iv. recording hours worked outside the action period. <p>XXVIII. No working time was recorded outside the action period;</p> <p>XXIX. No more hours were claimed than the productive hours used to calculate the hourly personnel rates.</p> <p><i>[Please provide a brief description of the <u>time recording system</u> in place together with the measures applied to ensure its reliability to the Auditor and annex it to the present certificate¹].</i></p> <p><i>[If certain statement(s) of section “F. Time recording” cannot be endorsed by the Beneficiary they should be listed here below and reported as exception by the Auditor: - ...]</i></p>	<p>to the action;</p> <ul style="list-style-type: none"> ✓ that time records were available for persons working exclusively for a Horizon 2020 action, or, alternatively, that a declaration signed by the Beneficiary was available for them certifying that they were working exclusively for a Horizon 2020 action; ✓ that time records were signed and approved in due time and that all minimum requirements were fulfilled; ✓ that the persons worked for the action in the periods claimed; ✓ that no more hours were claimed than the productive hours used to calculate the hourly personnel rates; ✓ that internal controls were in place to prevent that time is recorded twice, during absences for holidays or sick leave; that more hours are claimed per person per year for Horizon 2020 actions than the number of productive hours per year used to calculate the hourly rates; that working time is recorded outside the action period; ✓ the Auditor cross-checked the information with human-resources records to verify consistency and to ensure that the internal controls have been effective. In addition, the Auditor has verified that no more hours were charged to Horizon 2020 actions per person per year than the number of productive hours per year used to calculate the hourly rates, and verified that no time worked outside the action period was charged to the action. <p>Factual finding:</p> <p>20. The brief description, manuals and/or internal guidance on time recording provided by the Beneficiary were consistent with management reports/records and other documents reviewed and were generally applied by the Beneficiary</p>

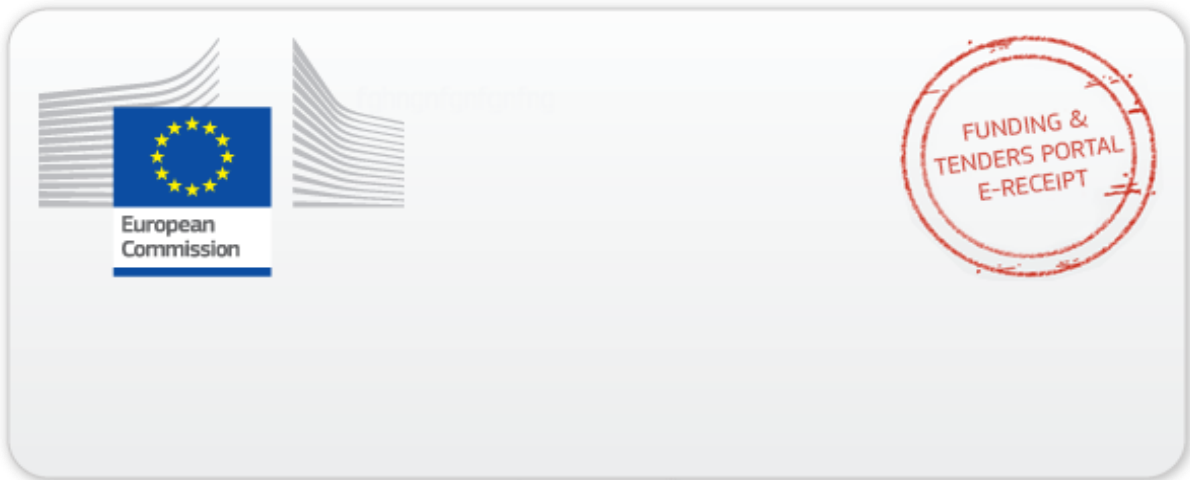
¹ The description of the time recording system must state among others information on the content of the time records, its coverage (full or action time-recording, for all personnel or only for personnel involved in H2020 actions), its degree of detail (whether there is a reference to the particular tasks accomplished), its form, periodicity of the time registration and authorisation (paper or a computer-based system; on a daily, weekly or monthly basis; signed and countersigned by whom), controls applied to prevent double-charging of time or ensure consistency with HR-records such as absences and travels as well as its information flow up to its use for the preparation of the Financial Statements.

Grant Agreement number(s): [insert numbers and acronyms]

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Statements to be made by Beneficiary	Procedures to be carried out and Findings to be confirmed by the Auditor
	<p>to produce the financial statements.</p> <ol style="list-style-type: none">21. For the random sample time was recorded or, in the case of employees working exclusively for the action, either a signed declaration or time records were available;22. For the random sample the time records were signed by the employee and the action manager/line manager, at least monthly.23. Working time claimed for the action occurred in the periods claimed;24. No more hours were claimed than the number productive hours used to calculate the hourly personnel rates;25. There is proof that the Beneficiary has checked that working time has not been claimed twice, that it is consistent with absence records and the number of productive hours per year, and that no working time has been claimed outside the action period.26. Working time claimed is consistent with that on record at the human-resources department.

[official name of the [Beneficiary] [Linked Third Party]]
[name and title of authorised representative]
[dd Month yyyy]
<Signature of the [Beneficiary] [Linked Third Party]>

[official name of the Auditor]
[name and title of authorised representative]
[dd Month yyyy]
<Signature of the Auditor>



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