

**Independent Report of Factual Findings on costs declared under the Connecting Europe Facility (CEF)**

To

Tunnel Euralpin Lyon Turin (TELT- SAS)  
*Sede Legale:* Savoie Technolac – Bâtiment “Homère”  
13 allée du Lac de Constance CS 90281  
73375 Le Bourget-du-Lac  
FRANCE

16/06/2022

Dear [REDACTED],

As agreed under the terms of reference dated 18<sup>th</sup> of November 2021

with Tunnel Euralpin Lyon Turin (TELT- SAS) (*'the Beneficiary'*),

we [REDACTED] ('the Auditor'), established [REDACTED] represented by [REDACTED] – Managing Partner, have carried out the procedures agreed with you regarding the costs declared in the Financial Statement(s)1 of the Beneficiary concerning the grant agreement INEA/CEF/TRAN/M2014/1057372, action n°2014-EU-TM-0401-M entitled “Cross Border Section of the New Lyon-Turin Rail Link Mont Cenis Base Tunnel (TBM)” ('the Agreement'), with a total cost declared of 250.587.987,87€, and **hereby provide our Independent Report of Factual Findings ('the Report')** using the compulsory report format agreed with you.

Following to our audit review, out of the **250.587.987,87€ declared** as eligible by TELT:

- **0,00€ are not eligible;**
- **250.587.987,87€ are eligible.**

**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. The Procedures have been carried out in accordance to the check-list attached to the present Annex VII.

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

The scope of the Procedures was defined by the Agency. 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 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:

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

**1) Ref. A.1:**

- Standard Factual Findings n. 9, 10, 11, 12 and 13: unit costs calculated by the Beneficiary in accordance with its usual cost accounting practices was not applied for the calculation of personnel charge. In facts, the method applied is the full cost.

Concerning the amount of personnel costs attributed to land and building acquisition and expropriations (non-eligible activities in the Grant Agreement, art. II.19.4, point "l" - see point n. 3 in par. "Exceptions") the estimation of time spent by the employees on these tasks was specifically required to their supervisor. We consider this procedure as an exception to the common full cost method and limited to the exclusion of a part of the eligible costs (see also bullet point n. 3 of this section).

**2) Ref. A.2:**

- Standard Factual Findings n. 21 and 22: the Beneficiary applied method B for calculating annual productive hours; these standard findings are therefore not applicable.

**3) Ref. A.3:**

- Standard Factual Findings n. 23 and 24: TELT's only business objective (as affirmed in the statute) is the strategic and operating management of the cross-border section for the new railway line Turin-Lyon, its design, implementation, and exploitation. All the employees and all the other persons working with the Implementing Body under a direct contract other than an employment contract are dedicated to this sole project. In the light of this, all personnel costs duly accounted according to each person's contractual clauses (salary, benefits.) is considered; no other calculation through hourly rates was performed.

**4) REF A.4:**

- Standard Factual Findings n. 25,26, 27 and 28: SME owners and natural persons not receiving a salary - not applicable.

**5) REF.C1:**

- Standard Factual Findings n. 64 and 65: TELT did not provide financial support to third parties.

**6) Ref. D.4:**

- Standard Factual Findings n. 76,77,78,79 and 80: TELT did not acquire any land or building in the relevant period, therefore the audit procedures mentioned in this section are not applicable.

**7) Ref. E.1:**

- Standard Factual Findings n. 84 and 85: TELT establishes its accounts in euros, therefore the audit procedures mentioned in this section are not applicable.

**Exceptions**

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

**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.**

N/A

### 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:

- Our analysis was based on 2021 audited Financial Statement, with a clear opinion of [REDACTED] and [REDACTED] signed on June the 13<sup>th</sup> 2022.
- Our analysis was based on the existence of an internal procedure for invoice validation which provides for 2 steps: a first approval by the PCSC (“Personne qui suit le contrat”), which validates the effective rendering of the service / reception of goods and then a second approval by the PRC (“Personne responsable du contrat”), which authorizes the payment.
- We evaluated the global consistency of the declared costs with the budgeted amount (Annex III of the Grant Agreement Amendment N°1, Table 2).
- In the sample of contracts analysed, we found a particular type of contract named “convention de financement” with [REDACTED]. This contract did not follow the procedure for public tenders, but a specific internal procedure, which reflects nevertheless the main principles of transparency and publicity required by the public tenders’ regulation. In this case, TELT did not collect different offers, since the only possible provider of the demanded service was necessarily [REDACTED]. The object of the contract are preliminary studies on [REDACTED] railway assets.
- The sampled invoices related to seconded staff from [REDACTED] did not indicate the name, nor any other identifiable item, of the seconded person and moreover the seconded agreements did not show the total annual salary. For seconded staff from [REDACTED] the sampled agreements do not show the annual salary.

Anyway, in all the contracts analysed in the sample, the original employment conditions offered by the Company of provenance are guaranteed to the seconded person. An average cost of internal staff was calculated and compared to the salary of French seconded staff (not possible for Italian seconded staff, since only cumulative invoices were issued), in order to confirm that it was not significantly different from those for staff who perform similar tasks under an employment contract with the Beneficiary.

- Standard Factual Findings n.6: The Beneficiary could not provide us with a complete list of the areas of competence related to the sampled personnel due to privacy reasons. Nevertheless, during the meetings held with TELT’s management staff, it was clarified that none of the sampled personnel was involved in activities linked to the Non Eligible Costs the Article II.19.4 of the Agreement.
- We have verified personnel cost for a total of Euro 1.464.517,46 corresponding to the 10% of the wages paid by Telt as by statutory financial statements at December 31st 2021

### 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 and the Agency, and only to be submitted to the Agency in connection with the requirements set out in Article II.23.2 of the Agreement. The Report may not be used by the Beneficiary or by the Agency for any other purpose, nor may it be distributed to any other parties.

The *Agency* may only disclose 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 Agency by the Beneficiary for the Agreement. Therefore, it does not extend to any other of the Beneficiary's Financial Statement(s).

There was no conflict of interest between the Auditor and the Beneficiary in establishing this Report. The total fee paid to the Auditor for providing the Report was 9.991,00 € (of which 291 € for travel expenses) not subject to VAT.

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

Milan, 16<sup>th</sup> June 2022

### **Attached Documents:**

Annex 1: Implementation contracts list

Annex 2: Certified financial statements sampled transactions

Annex 3: Check List

Annex 4: Terms of Reference signed

**Annex 1: Implementation contracts list**

Supplier (Name of selected contractor)	Description of cost incurred (subject of the contract)	Type of procurement (supply / services / works)	Number of contract	Items select	Value of the contract (euros) #	Aggregate value of the contract with all subsequent amendments (euros) #	Procedure (European/national)	Procedure (open/restricted/ negotiated etc.)	Reference of publication(s) in the Official Journal* (contract notice) e.g. 2007/S 135-165254 or 17/07/2007
	AC007 - MS008 - LOT N°3 Mission de maîtrise des mesures de contrôle environnementale dans le cadre Accord Cadre AC013 : LOT 1 MS001 – Occup	services	C12037		9.482.186		european	restricted	2014/S 110-195236
	Télésurveillance et levée de doute du siège MOE Puits d'Avieux	services	C14140		1.209.423		european	restricted	11/06/2014
	AC013 – Lot n°3 – Direzione Lavori MOE tranchée couverte Villard-Clément	services	C15014		750.000		european	restricted	2014/S 142-255994
	Fourniture d'accès à internet par fibre	services	C15054		2.000.000		Not applicable	Not applicable	26/07/2014
	Service de garde-nage et contrôle des aménagements écologique et	services	C15197		300.000		Not applicable	competitive negotiation	Not applicable
	Servizio di copisteria, plottaggio, scan	services	C15201		6.000.000	6.640.188	european	competitive negotiation	2015/S 123-226222
	La présente Fiche Contrat a pour objet la Prévoyance Italie Lot 2	services	C16049		3.250.000		european	others	06/09/2016
	AMO Instruction PRF Equipements - Exploit.	services	C16057		8.000.000		european	competitive negotiation	Not required
	Accord-Cadre AC16, lot 3, marché subséquent	services	C16076		220.000		national	open	2015/S 123-226223
	Mission de suivi des auscultations de la Contratto di noleggio a lungo termine au Servizio di vigilanza e controllo accessi DataBase Gis e Portale Ambientale di TE	services	C17125		2.000.000		european	competitive negotiation	18/03/2016
	Assistenza al Comitato e realizzazione	services	C17130		418.000		national	open	Not required
		services	C17172		212.445		Not applicable	Not applicable	Not applicable
		services	C17187		284.950		european	open	2017/S 088-173376
		services	C17191		418.000		european	open	06/05/2017
		services	C17306		19.979.510		european	competitive negotiation	2017/S 076-147683
									19/04/2017
									25/07/2017
									2018/S 018-038092
									22/01/2018
									22/07/2019

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Monitoraggio risorse idriche Iato Italia	services	C17313	400.000	european	open	2017/S 175-359320 13/09/2017	Not required
Coordination environnementale	services	C17327	1.433.820	european	competitive negotiation	2016/S 192-345744 05/10/2016	2018/S 002-002321 04/01/2018
CSPS Dans le cadre du suivi des travaux	services	C17329	5.712.965	european	competitive negotiation	2016/S 142-257037 26/07/2016	
Assurance DAB des cendrieries	services	C17331D	371.131	european	competitive negotiation	2016/S 223-407008 18/11/2016	2021/S 023-056875 03/02/2021
CSPS le Nicchie de la Maddalena	services	C17334	217.400	european	open	2017/S 070-133204 08/04/2017	Not required
Etat initial-Suivis LSE	services	C17342	5.098.197	european	open	2018/S 106-242701 06/06/2018	2019/S 064-150045 01/04/2019
Externalisation de la paie et gestion so	services	C17355	418.000	european	open	2017/S 152-315708 10/08/2017	2018/S 052-116105 15/03/2018
Diagnostics avant travaux Lot 1	services	C17360A	415.000	european	open	17-107433 26/07/2017	18-32646 08/03/2018
Progettazione PMA	services	C17369	612.129	european	open	2018/S 073-162950 14/04/2018	2019/S 048-111412 08/03/2019
Marché de maîtrise d'œuvre démolition	services		415.000	national	open	Annonce No 17-122766 04/09/2017	Annonce No 18-67175 17/05/2018
Contrat de maîtrise d'œuvre pour travail	services	C17389	443.000	national	open	Annonce No 18-40880 23/03/2018	Not required
MOE tunnel de base Lot 1 Villard_Bourget	services	C180007	x	39.926.733	european	competitive negotiation	2016/S 197-355503 12/10/2016
MOE tunnel de base Lot 2 la Praz St Martin	services	C180008	x	37.065.990	european	competitive negotiation	2016/S 197-355503 12/10/2016
Moe Tunnel di base e IT	services	C180259		20.642.686	european	competitive negotiation	2017/S 107-215897 07/06/2017
MOE Lot 10 valorizzazione	services		10.228.559	european	competitive negotiation	Annonce No 17-160225 16/02/2018	Annonce No 19-184150 10/12/2019
CSP/CSE Iato ITALIA	services	C180351					
AMO agricole	services	C180571	7.821.750	european	open	2019/S 143-353456 26/07/2019	2020/S 121-297696 25/06/2020
Téléphonie mobiles - modems data - 36 mo	services	C180916	190.000	national	open	Annonce No 18-3290292 03/08/2018	Not required
Marché opérateur foncier N°3	services	C181180	410.000	national	open	Annonce No 18-147175 18/10/2018	Not required
						Avis n°18-156296 08/11/2018	

RAPPORT DE RESP. SOCIALE ENTREPRISE	services	C181222	112.360	european	open	2018/S 142-325628 26/07/2018	Not required
suivi inventaires veille écolo	services	C181457	442.000	national	open	Annonce No 18-1541 39 11/01/2019	Not required
MOE Infopoint Caserma Henry	services	C181539	223.500	european	open	2020/S 029-068560 11/02/2020	Not required
Prestations topo/foncier - Lot 1	services	C191619A	290.000	national	open	Annonce No 19-41722 10/05/2019	Not required
Presta topo/foncières - Lot 2	services	C191619B	152.000	national	open	Annonce No 19-41722 10/05/2019	Not required
marché de revue de presse	services	C191903	442.000	national	open	Annonce No 18-141998 23/11/2018	Not required
Measures barom: prédiéses 03-04-2019 SBR	services	C191951	442.000	national	open	Annonce No 19-44337 07/05/2019	Not required
Maintenance portal web indexNL-TL	services	C191953	170.000	Not applicable	Not applicable	Not applicable	Not applicable
Indagini ambientali CSC	services	C191959	442.999	european	open	2019/S 117-288386 20/06/2019	Not required
BEM - Assistance au recrutement	services	C192006A	110.000	european	open	2019/S 114-280973 17/06/2019	2020/S 028-065622 10/02/2020
BEM - Assistance au recrutement	services	C192006B	110.000	european	open	2019/S 114-280973 17/06/2019	2020/S 028-065622 10/02/2020
Supporto alla Selezione interinale 19/21	services	C192013	220.000	european	open	2019/S 114-280974 17/06/2019	Not required
Supporto Selezione Interinale 19/21 IT	services	C192013B	220.000	european	open	2019/S 114-280974 17/06/2019	Not required
COLLAUDO TECNICO-AMMINISTRATIVO MADDALEN	services	C192018	260.000	european	open	2020/S 017-038027 24/01/2020	Not required
Contratto pulizia Torino	services	C192030A	427.000	european	open	2020/S 185-447679 23/09/2020	Not required
POP - AMO Sécurité 2020-2024	services	C192091	427.000	european	open	2020/S 177-4428248 11/09/2020	Not required
DIREZIONE LAVORI - NICCHIE	services	C192131	436.000	european	open	2019/S 188-458345 30/09/2019	Not required
MOE - MANUTENZIONE E SUPPORTO FFOO - MAD	services	C192143	353.486	european	open	2019/S 148-365661 02/08/2019	Not required
PAS-Concept edificio visitatori Maddalena	services	C192188	318.539	european	open	2019/S 172-420949 06/09/2019	Not required
Courtauge assur Construc TRC-RC- decentrale	services	C192358	153.000	european	open	2019/S 239-587748 11/12/2019	Not required
Mesures acoustiques et vibratoires	services	C192488	427.000	national	open	Annonce No 19-181727 03/08/2020	Not required

	<b>CONSEIL ET ASSISTANCE FISCALE</b>	services	C200102	427.000	european	open	2020/S 040-095661 26/02/2020	Not required
Contentieux	services	C200198	100.000	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
inventaires et AMO écologiques	services	C200238	427.000	national	open	Announce No 20-56156 05/06/2020	Not required	Not applicable
Assistenza studi di benchmarking	services	C200295A	425.000	european	open	2020/S 197-478174 09/10/2020	Not required	Not required
Mutuelle Italie	services	C200349	303.198	european	open	2020/S 154-378037 11/08/2020	Not required	Not required
Direzionali lavori +AS Autoponto	services	C200413	427.000	european	open	2020/S 162-394920 21/08/2020	Not required	Not required
ARO-Assist sistem e manut 2021-2023	services	C200543A	427.000	european	open	2020/S 244-605662 15/11/2020	Not required	Not required
Interprelatiato	services	C200565A	400.000	european	open	2021/S 007-012897 12/01/2021	Not required	Not required
Tires Restaurant IT 01/04/21-31/03/24	services	C200597A	427.000	european	open	2021/S 005-008190 08/01/2021	Not applicable	Not applicable
Abonnement péage des autoroutes FR	services	C200688	200.000	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
ARO - Maintenance SAP année 2021	services	C200704	168.546	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
ARO - Tma DMS Transverse 2021	services	C200713	80.984	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Certificazioni 2020-2024 Fr e It	services	C208047A	427.000	european	open	2020/S 076-180831 17/04/2020	Not required	Not applicable
Progetto esecutivo 1 fase	services	C208091A	427.000	european	open	2020/S 243-602926 14/12/2020	Not required	Not applicable
ARO - TMA SAP 2021	services	C210180	242.496	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
ARO - Assist tecnica e supporto CPM 2022	services	C210539	89.826	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
AF - marché entretien patrimoine TELT	services	C218030A	427.000	european	open	2021/S 074-189993 16/04/2021	Not required	Not applicable
Frais liés au gaz et à l'électricité - s	supply	C17101	150.000	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
ARO - Connattività sede di Torino 2018	supply	C180652	142.500	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
LEG carburants véhicules TELT	supply	C180768	180.000	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Location ordinateurs portables - 48 mois	supply	C180857	300.000	european	open	2018/S 174-395633 11/09/2018	Not required	Not required

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ELP Fornitura energia elettrica cantiere	supply	C180986	300.000		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Fornitura elettrica cantiere Maddalena	supply	C181096	3.000.000		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
LEG energia elettrica Torino	supply	C191708	150.000		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Location longue durée véhicules France	supply	C191728	440.000		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Videoprotection descendere VB	supply	C192057	442.000		national	open	05/04/2019	2021/S76-195493	2019/S 161-3977286	22/08/2019	2019/S 103-250412	25/05/2019	Not required
ARO-Piattaforma monitor/Log/Pentest 27001	supply	C192119	106.800		european	open							
AFA - Monitoraggio Frana Maddalena	supply	C192177	442.999		european	open							
Location longue durée véhicules France	supply	C192275	442.999		european	open							
LEG NOLEGGIO LUNGO TERMINE ITALIA	supply	C192403	427.000		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
consummation électricité FR	supply	C192497	300.000		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
VEG IMPIANTO COLONNINE ELETTRICHE	supply	C200138	200.000		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
ARO - STR phase 2 ARO - DMS 2.1	supply	C200285	903.711		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
ARO - MEGA HOPEX IRM	supply	C200423	101.025		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
BRN - Loc. et maintenance copieurs 3 ans	supply	C200450	82.323		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
BRN - Loc. et maintenance copieurs 3 ans	supply	C200527L0	427.000		european	open							
Elettricità Maddalena	supply	C210572	140.000		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Réalisation des travaux ouvrage SMP4	works	C14064	500.000.000		european	competitive negotiation	2012/S 247-408171	2014/S 097-170221	2018/S 105-240486	16/01/2018	21/05/2014		
travaux de réalisation de la tranchée co	works	C17297	32.822.803		european	competitive negotiation	2017/S 079-152975	2019/S 043-099106	2018/S 101-01977	16/01/2018	01/03/2019		
Supporto logistico alle FFOO per i Cant	works	C17365	5.545.000		european	open							
Esecuzione PMA	works	C17368	16.102.895		european	competitive negotiation	2018/S 173-393394	2020/S 115-280353	2018/S 172-171330	11/04/2019	16/06/2020		
travaux réseau aérosol et espaces verts	works	C17384	5.225.000		national	open	Aws No 18-9796	Not required	2018/S 075-167840	18/04/2018	30/01/2018		
Contratto Manutenzione Immobili TEL T IT	works	C180317	2.100.000		european	open	2018/S 075-167840	Not required	2019/S 023-1933281	11/04/2019	01/03/2019		
Contrat Maintenance Immobilière TEL T FR	works	C180401	1.600.000		national	open	Announce No 19-33281	Not required	2021/S 176-459558	10/09/2021			
Piste de contournement de Modane	works	C181476A	1.180.662		european	competitive negotiation							

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Travaux de création de réseaux sur VBM	works	C191980	1.725.000	national	open	19/04/2019	Announce No 19-63500	Not required
T5 CC9D travaux 2019	works	C192049	6.799.828	european	competitive negotiation	20/18/S 133-303329	2019/S 240-590020	12/12/2019
PAS - Supporto FF00 e Manut Maddalena	works	C192187	5.547.999	european	open	20/19/S 224-550476	Not required	20/11/2019
CO05a_Traux_Puits d'Amfieux	works	C200344	462.274.649	european	restricted	20/18/S 065-145483	20-29977	16/07/2020
Travaux entretiens sites extérieurs	works	C200389	3.658.675	5.121.930	european	open	20/20/S 140-345409	
Autopista Lavori preliminari	works	C200414	5.349.000	european	open	20/20/S 194-470151	Not required	22/07/2020
Travaux de démolition - 3ème phase	works	C200529	1.200.000	national	open	06/10/2020	Announce No 20-118090	Not required
Rimozione rifiuti Area A - Salbertrand	works	C200687	5.349.000	european	open	06/10/2020	Announce No 20-118090	Not required
SCR - Indagini .	works	C208001a	5.349.000	european	open	11/11/2020	2020/S 220-541403	2021/S 107-282824
SCR - Indagini .	works	C208001A	5.349.000	european	open	04/06/2020	04/06/2021	04/06/2021
SCR - Indagini .	works	C208001B	5.349.000	european	open	04/06/2020	2020/S 107-260291	Not required
SCR - Indagini .	works	C208001C	5.349.000	european	open	04/06/2020	2020/S 107-260291	Not required
Fouilles archeo_P1Tieres	works	C208042A	5.349.999	national	open	04/06/2020	2020/S 107-260291	Not required
Contratto supporto FF00 MAD_Salbertrand	works	C210044	5.000.000	european	open	17/07/2020	Announce No 20-81308	Announce No 21-52266
C11137-Convenzione [REDACTED] 25-5-2011	services	C11137	10.824.152	Not applicable	Not applicable	24/02/2021	26/04/2021	Not required
Indemnisation des propriétaires des terr	services	C13034	576.000	Not applicable	Not applicable			
Convenzione [REDACTED] - Service SafetyCar	services	C15183	1.488.271	Not applicable	Not applicable			
Contrat de location siège de Turin	services	C14057	1.803.206	Not applicable	Not applicable			
Convenzione [REDACTED] - PD Guida Sicura	services	C181394	123.178	Not applicable	Not applicable			
Mesures compensatoires Poutel_CEN	services	C15137	257.410	Not applicable	Not applicable			
Convention TELT [REDACTED] n°2 : Financement	services	C16100	13.447.350	Not applicable	Not applicable			
Location d'un local archives technolog	services	C17097	208.230	Not applicable	Not applicable			
Payement des indemnités d'experts et de	services	C17126	400.000	Not applicable	Not applicable			

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	Acquisitions foncières - Significations	services	C17158	410.052	Not applicable	Not applicable	Not applicable	Not applicable
	Paiement des frais d'acte aux Notaires 2	services	C17164	300.000	Not applicable	Not applicable	Not applicable	Not applicable
	Convention relative aux études en vue de	services	C17233	235.000	Not applicable	Not applicable	Not applicable	Not applicable
Convention entre [REDACTED] et TELT relative	services	C17318	571.464	Not applicable				
Contratto di affitto locali Roma	services	C17344	400.000	Not applicable				
Convention avec le Service Départemental FAST - maison de l'Habitat 3CMA	services	C17346	1.257.240	Not applicable				
AF- compensation environnementale	services	C180208	118.000	Not applicable				
Conven <sup>o</sup> C&#233;t rac. Modane - EP	services	C180312	128.685	Not applicable				
Déviation réseaux St Jean - charges Cne LEG rinnovo locazione Susa	services	C180667	299.699	Not applicable				
ELP Formilura energia elettrica cantiere CFI 4 _ MOE/MOA 98	supply	C180692	391.626	Not applicable				
AF-Représentation juridique TSL	services	C181106	x	34.177.500	Not applicable	Not applicable	Not applicable	Not applicable
Canone affitto uffici Parigi location espace de stockage	services	C191780		110.200	Not applicable	Not applicable	Not applicable	Not applicable
Loyer et charges siège de Technolac OPAC - Programme Hébergement 2019	services	C192189		370.000	Not applicable	Not applicable	Not applicable	Not applicable
Convention sui <sup>v</sup> qualité air almo	services	C192190		450.000	Not applicable	Not applicable	Not applicable	Not applicable
Convenzione per il possesso e indennizi Location immobilière pour commissions	services	C192191		850.000	Not applicable	Not applicable	Not applicable	Not applicable
Loyers et charges Rizerie CONVENZIONE DISAFA 2020-2021	services	C192241		124.000	Not applicable	Not applicable	Not applicable	Not applicable
FAST- SDIS centre tunnels 2020	services	C192244		115.000	Not applicable	Not applicable	Not applicable	Not applicable
SFE 2020 Coût du personnel FS Distaccati FS 2021	services	C14011		86.728	Not applicable	Not applicable	Not applicable	Not applicable
		C200122		500.000	Not applicable	Not applicable	Not applicable	Not applicable
		C200654		500.000	Not applicable	Not applicable	Not applicable	Not applicable
		C200014		85.800	Not applicable	Not applicable	Not applicable	Not applicable
		C209034		255.000	Not applicable	Not applicable	Not applicable	Not applicable
		C209045		1.650.000	Not applicable	Not applicable	Not applicable	Not applicable
		C209067		1.800.000	Not applicable	Not applicable	Not applicable	Not applicable

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CONVENZIONE [REDACTED] 2020-2021	services	C200054		199.268		Not applicable	Not applicable	Not applicable	Not applicable
Contratto di ricerca [REDACTED] - Matex	services	C209084		153.000		Not applicable	Not applicable	Not applicable	Not applicable
Convenzione [REDACTED] Cps PMA Sociale 2	services	C209074		130.176		Not applicable	Not applicable	Not applicable	Not applicable
suivi réseau auscult - agents	services	C219006		152.000		Not applicable	Not applicable	Not applicable	Not applicable
Istruttoria Sicurezza Ferrovairia FRANCE	services	C219023		240.000		Not applicable	Not applicable	Not applicable	Not applicable
Canonii affitto nuova sede	services	C219028		3.630.000		Not applicable	Not applicable	Not applicable	Not applicable
Affitto locazione caroteca Italia	supply	C219030		438.000		Not applicable	Not applicable	Not applicable	Not applicable
indemnisation mise à dispo	services	C219031		90.649		Not applicable	Not applicable	Not applicable	Not applicable
Saldo Acquisizione [REDACTED]	services	C219067		488.983		Not applicable	Not applicable	Not applicable	Not applicable
Co - Saldo attività 17-20-art 5 conv.	services	C209095		1.800.000		Not applicable	Not applicable	Not applicable	Not applicable
Loyer et charges bâtiment homère	services	C219113		550.000		Not applicable	Not applicable	Not applicable	Not applicable
[REDACTED] CONVENZIONE SVINCOLO	works	C180760	x	84.152.431		Not applicable	Not applicable	Not applicable	Not applicable
Convenzione [REDACTED] Lavori AUTOPORTO	works	C192446	x	61.256.092		Not applicable	Not applicable	Not applicable	Not applicable
Déviation réseaux élec [REDACTED] St.Jean	works	C170060		2.303.565		Not applicable	Not applicable	Not applicable	Not applicable
Création d'un poste de transformation el.	works	C17007		7.087.000		Not applicable	Not applicable	Not applicable	Not applicable
CFI [REDACTED] RESEAU	works	C181166		755.330.000		Not applicable	Not applicable	Not applicable	Not applicable
Interferenza [REDACTED] Chiomonte Linea 50KV	works	C192404		1.580.000		Not applicable	Not applicable	Not applicable	Not applicable
Trimet conduite C08	works	C209098		1.047.650		Not applicable	Not applicable	Not applicable	Not applicable
Convention [REDACTED] ITTE ILLAZ APOREA	works	C219018		4.970.000		Not applicable	Not applicable	Not applicable	Not applicable
[REDACTED] ravaux Illaz-Déviation Lignes Elect	works	C219052		1.696.825		Not applicable	Not applicable	Not applicable	Not applicable
PTF Traction Ferroviaire SJM	works	C219058		3.616.750		Not applicable	Not applicable	Not applicable	Not applicable
PTF Etudes Traction Ferroviaire VBM	works	C219059		1.040.750		Not applicable	Not applicable	Not applicable	Not applicable

Annex 3: Check List

Ref	Procedures	Standard factual finding (C / E / N.A.)	Result (C / E / N.A.)
<b>ACTUAL PERSONNEL COSTS AND UNIT COSTS CALCULATED BY THE BENEFICIARY IN ACCORDANCE WITH ITS USUAL COST ACCOUNTING PRACTICE</b>			
A	<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 personnel cost declared, whichever number is the highest)</i></p> <p>The Auditor sampled 7 people out of the total of 195 people</p>		
A.1	<p><b>PERSONNEL COSTS</b></p> <p>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)</p> <p>To confirm standard factual findings 1-6 listed in the next column, the Auditor reviewed following information/documents provided by the Beneficiary:</p> <ul style="list-style-type: none"> <li>○ 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;</li> <li>○ the payslips of the employees included in the sample;</li> </ul>	<p>1) The employees i) were directly hired by the Beneficiary in accordance with its national legislation or seconded to the beneficiary by a third party against payment, ii) under the Beneficiary's sole technical supervision and responsibility and iii) remunerated in accordance with the Beneficiary's usual practices.</p>	C

Ref	Procedures	Standard factual finding (C / E / N.A.)	Result (C / E / N.A.)
	<ul style="list-style-type: none"> <li>○ reconciliation of the personnel costs declared in the Financial Statement(s) with the accounting system (project accounting and general ledger) and payroll system;</li> <li>○ information concerning the employment status and employment conditions of personnel included in the sample, in particular their employment contracts or equivalent;</li> <li>○ the Beneficiary's usual policy regarding payroll matters (e.g. salary policy, overtime policy, variable pay);</li> <li>○ applicable national law on taxes, labour and social security and</li> <li>○ any other document that supports the personnel costs declared.</li> </ul> <p>The Auditor also verified the eligibility of all components of the retribution (see Article II.19.1 and II.19.2.a) of the Agreement) and recalculated the personnel costs for employees included in the sample.</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 recalculated by the Auditor.</p> <p>6) The personnel costs declared were incurred within the reporting period and free from non-eligible costs set out in Article II.19.4 of the Agreement.</p>	<p>C</p> <p>C</p> <p>C</p> <p>C</p> <p>C</p>

Ref	Procedures	Standard factual finding (C / E / N.A.)	Result (C / E / N.A.)
	<p><i>Further procedures if 'additional remuneration' is paid</i></p> <p>To confirm standard factual findings 7-8 listed in the next column, the Auditor:</p> <ul style="list-style-type: none"> <li>○ 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...);</li> <li>○ 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, etc.) to arrive at the applicable full time equivalent (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').</li> </ul>	<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 applied by the Beneficiary regardless of the source of funding used.</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 1-6 and, if applicable, also 7-8, the Auditor carried out following procedures to confirm standard factual findings 9-12 listed in the next column:</p> <ul style="list-style-type: none"> <li>○ obtained a description of the Beneficiary's usual cost accounting practice to calculate unit costs;</li> </ul> <p>9) The personnel costs included in the Financial Statement were calculated in accordance with the Beneficiary's usual cost accounting practice.</p> <p>10) The employees were charged under the correct category.</p>	<p>C</p> <p>C</p> <p>N/A</p> <p>N/A</p>

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<ul style="list-style-type: none"> <li>○ reviewed whether the Beneficiary's usual cost accounting practice was applied for the Financial Statements subject of the present CFS;</li> <li>○ 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;</li> <li>○ 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;</li> <li>○ verified whether actual personnel costs were adjusted on the basis of budgeted or estimated elements and, if so, verified whether those elements used were relevant for the calculation, reasonable and correspond to objective and verifiable information supported by documents;</li> <li>○ verified that unit costs were calculated in accordance with the methodology laid down in Commission Decision C(2016) 478 of 3.2.2016 on the reimbursement of personnel costs of beneficiaries of the Connecting Europe Facility.</li> </ul>	<p>11) Total personnel costs used in calculating the unit costs were consistent with the expenses recorded in the statutory accounts.</p> <p>12) 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>	<p>N/A</p> <p>N/A</p>
		<p>For natural persons included in the sample and working with the Beneficiary under a direct contract other than an employment contract, such as consultants.</p> <p>To confirm standard factual findings 13-16 listed in the next column the Auditor reviewed following information/documents provided by the Beneficiary:</p> <ul style="list-style-type: none"> <li>○ the contracts, especially the cost, contract duration, work description, place of work, ownership of the results and reporting obligations to the Beneficiary;</li> </ul>	<p>13) The natural persons reported to the Beneficiary (worked under the 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>

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<ul style="list-style-type: none"> <li><input type="radio"/> the employment conditions of staff in the same category to compare costs and;</li> <li><input checked="" type="radio"/> any other document that supports the costs declared and its registration (e.g. invoices, accounting records, etc.).X</li> </ul>	<p>14) The results of work carried out belong to the Beneficiary (unless exceptionally agreed otherwise).</p> <p>15) Their costs were not significantly different from those for staff who perform similar tasks under an employment contract with the Beneficiary.</p> <p>16) The costs were supported by audit evidence and registered in the accounts.</p>	<p>C</p> <p>C</p> <p>C</p>
<b>A.2 PRODUCTIVE HOURS1</b>		<p>To confirm standard factual findings 17-22 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>	<p>17) The Beneficiary applied method:</p> <p><b>B:</b> the ‘total number of hours worked’</p> <p>C</p>

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<ul style="list-style-type: none"> <li>○ the annual productive hours applied were calculated in accordance with one of the methods described below;</li> <li>○ the full-time equivalent (FTEs) ratios for employees not working full-time were correctly calculated.</li> </ul> <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. 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 (or corresponding pro-rata for persons not working full-time);</i></p> <p><b>A.</b> <i>1720 hours for persons working full time (or corresponding pro-rata for persons not working full-time);</i></p> <p><b>B.</b> <i>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><b>C.</b> <i>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 ‘total annual productive hours’ in the next column). This number must be at least 90% of the standard annual workable hours.</i></p>	<p>18) Productive hours were calculated annually.</p> <p>19) 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>20) The calculation of the number of ‘annual workable hours’, overtime and absences was verifiable based on the documents provided by the Beneficiary.</p> <p><i>If the Beneficiary applied method C.</i></p> <p>21) The calculation of the number of ‘standard annual workable hours’ was verifiable based on the documents provided by the Beneficiary.</p>	<p>C</p> <p>C</p> <p>N/A</p>

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	'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.	22) 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'.	N/A

Ref	Procedures	Result (C / E / N.A.)
A.3 <b>HOURLY PERSONNEL RATES</b>	<p>I) For unit costs calculated in accordance to the Beneficiary's usual cost accounting practice (<u>unit costs</u>):</p> <p>The Auditor:</p> <ul style="list-style-type: none"> <li>○ reviewed the documentation provided by the Beneficiary, including manuals and internal guidelines that explain how to calculate hourly rates;</li> <li>○ 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.</li> </ul> <p>II) For individual hourly rates:</p> <p>The Auditor:</p> <ul style="list-style-type: none"> <li>○ reviewed the documentation provided by the Beneficiary, including manuals and internal guidelines that explain how to calculate hourly rates;</li> <li>○ recalculated the hourly rates of staff included in the sample following the results of the procedures carried out in A.1 and A.2.</li> </ul> <p><i>"Unit costs calculated by the Beneficiary in accordance with its usual cost accounting practices":      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>Hourly rate for individual actual personal costs:</i></p>	<p>23) The Beneficiary applied [choose one option and delete the other]:</p> <p>Option II: Individual hourly rates were applied</p> <p>N/A</p>

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<p><i>It is calculated by dividing the total 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.</i></p>	<p><i>For Option I concerning unit costs:</i></p> <p>24) 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>25) The individual rates re-calculated by the Auditor were the same as the rates applied by the Beneficiary.</p>	<p>N/A</p>
<b>A.4</b>	<p><b>SME OWNERS AND NATURAL PERSONS NOT RECEIVING A SALARY</b></p> <p>The Auditor:</p> <ul style="list-style-type: none"> <li>○ verified that the unit per hour worked on the action was calculated in accordance with the methodology laid down in Commission Decision C(2016)478 of 3 February 2016;</li> <li>○ verified that the total number of hours declared, in a year, for one SME owner not receiving a salary is not higher than 1 720 hours.</li> </ul>	<p>26) For SME owners and natural persons not received a salary, the direct personnel costs have been declared based on a unit costs per hour worked on the action.</p> <p>27) The unit costs declared were calculated in accordance with Commission Decision C(2016)478</p> <p><i>“Unit costs for SME owners and natural persons not receiving a salary”:</i></p> <p><i>The direct personnel costs of SMEs owners not receiving a salary shall be based on a unit cost per hour worked on the action to be calculated as follows:</i></p>	<p>N/A</p>

Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
	<p>{Monthly living allowance fixed at EUR 4 650 multiplied by the country-specific correction coefficient as set out in the Appendix of Commission Decision C(2016)478; divided by 143 hours}</p> <p>The value of the work of the SME owners not receiving a salary shall be determined by multiplying the unit cost by the number of actual hours worked on the Action.</p> <p>The standard number of annual productive hours per SME owner is equal to 1 720 hours. The total number of hours declared, in a year, in EU and Euratom grants for one SME owner not receiving a salary may not be higher than the standard number of annual productive hours (1 720 hours).</p>	<p>28) The total number of hours declared in a year do not exceed 1 720 hours</p> <p>N/A</p>	
A.5	<p><b>TIME RECORDING SYSTEM</b></p> <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"> <li>○ description of the time recording system provided by the Beneficiary (registration, authorisation, processing in the HR-system);</li> <li>○ its actual implementation;</li> <li>○ time records were signed at least monthly by the employees (on paper or electronically) and authorised by the project manager or another manager;</li> <li>○ the hours declared were worked within the reporting period;</li> <li>○ 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) ;</li> <li>○ the hours charged to the action matched those in the time recording system.</li> </ul>	<p>29) All persons recorded their time dedicated to the action on a daily/ weekly/ monthly basis using a paper/computer-based system. [delete the answers that are not applicable]</p> <p>C</p> <p>30) Their time-records were authorised at least monthly by the project manager or other superior.</p> <p>C</p> <p>31) Hours declared were worked within the reporting period and were consistent with the presences/absences recorded in HR-records.</p> <p>C</p>	

Ref	Procedures	Standard factual finding (C / E / N.A.)	Result (C / E / N.A.)
	<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 REPORTING PERIOD, 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><i>The time recording system should record all working time including absences and may be paper or electronically based. The time records must be approved by the persons working on the action and their supervisors, at least monthly. The absence of an adequate time recording system is considered to be a serious and systematic weakness of internal control.</i></p> <p>If the persons are working exclusively for the action and without time records</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>	<p>32) There were no discrepancies between the number of hours charged to the action and the number of hours recorded.</p> <p>C</p>	
			<p>33) The exclusive dedication is supported by a declaration signed by the Beneficiary's and by any other evidence gathered.</p> <p>C</p>

<b>B AWARDED CONTRACTS NECESSARY FOR THE IMPLEMENTATION OF THE ACTION</b>	
<b>B.1</b>	<p><b>Assessment of the procurement process</b></p> <p>The Auditor obtained the detail/breakdown of procured costs and sampled 5 contracts selected randomly for testing of the applied procurement procedure (<i>full coverage is required if there are fewer than 5 contracts, otherwise the sample should have a minimum of 5 contracts, or 10% of the total number of contracts, whichever number is the highest.</i>)</p> <p>In order to select the sample, a full schedule of all contracts awarded relevant to the costs declaration certified was made available for the Auditor including the name of the Contracting Authority /Entity, supplier name, subject of the contract, type of procurement procedure applied, level and means of advertisement (including references to contract notices and contract award notices or other means), the initial contract value and the aggregate value including all subsequent amendments to the original contract and date of publication of the relevant tender or at least the date of the award of the contract if no publication took place.</p> <p><b>This schedule should be attached to the CFS as Annex 1</b></p> <p>To confirm standard factual finding 31-59 listed in the next column, the Auditor reviewed the following for the items included in the sample:</p> <p><b>B.1.1) THE NATIONAL LAW TRANSPOSING THE EU DIRECTIVES ON PUBLIC PROCUREMENT PROCEDURES IS APPLICABLE TO THE CONTRACT(S) IN QUESTION</b></p> <p>If this is not applicable, go directly to section B.1.2</p> <p>From the sampled contracts, the Auditor verified that (35-52):</p> <ul style="list-style-type: none"> <li>○ the contracted tasks are relevant for the activities (or sub-activities) defined in the Agreement (Article 1 and Annex I of the Agreement);</li> <li>○ the contracts were not awarded to other Beneficiaries listed in the Agreement (<i>in such cases, the costs should be declared on an actual cost basis by the co-beneficiary and not as a profit generating contract between beneficiaries</i>);</li> </ul>

	<ul style="list-style-type: none"> <li>○ there were signed contracts between the Beneficiary and the contractor;</li> <li>○ there was evidence that the contract was executed by the contractor (i.e. services were provided, works/supply were delivered).</li> <li>○ the procurement procedure used was in compliance with the national law transposing the EU legal framework (EU Directive(s) on public procurement);</li> <li>○ the respective EU public procurement thresholds were not bypassed by artificial contract splitting by the beneficiary;</li> </ul> <p><i>(This can be considered by examining the list of all contracts signed (obtained under section B.1.) above), their value and type of procedure. If the subjects of several contracts are so closely linked to another one in the cost claim, that they could or should have been tendered together, and the concerned contracts – usually below EU thresholds – were awarded to the same contractor(s), the auditor provides a clear explanation of why each contract had to be considered as separate procurement exercise);</i></p>	C
36)	The contracts were not signed with other co- Beneficiaries	C
37)	The Beneficiary provided original signed contracts with the contractor.	(Or equivalent documentation)
38)	The Beneficiary provided adequate evidence that the services/ works were provided by the contractors.	C
39)	The contract(s) in question falls within the scope of application of the national law transposing the EU Directives on public procurement procedures.	C
40)	No indications of artificial contractual splitting aimed at avoiding the application of the national law transposing the EU Directives on public procurement procedures were observed based on the review of the complete contract listing. <i>(When indications are noted the Auditor explains the</i>	C

	<ul style="list-style-type: none"> <li>○ exclusions / rejections during the tender evaluation were compliant with the tender specifications and could be validated by the Auditor;</li> <li>○ the amount, duration and conditions of the contract signed following the award process were consistent with the provisions stipulated in the procurement documents;</li> </ul> <p>In the case of post contract award amendments, the Auditor verified that (60-63):</p> <ul style="list-style-type: none"> <li>○ the beneficiary has produced documented technical and legal justification for the amendment, and its compliance with the requirements of the applicable national law transposing the EU Directives on public procurement procedures;</li> <li>○ the amendments signed were compliant with national law transposing the EU Directives (a strict interpretation of the requirements of the national transposing the Directives is required as the use of negotiated procedures without prior call for competition always constitute an exception and shall be justified under Article 31 of Directive 2004/18/EC or Article 40 of Directive 2014/17/EC by the party seeking to rely on their use) or the amendments are compliant with Article 72 of Directive 2014/24/EU or Article 89 of Directive 2014/25/EU if the national transposing these Directives was applicable to the contract in question;</li> <li>○ amendments do not introduce changes which are materially different in character from the conditions of the original contract showing the intention to renegotiate essential terms of the contract;</li> <li>○ amendments do not introduce conditions which, had they been part of the initial award procedure, would have allowed for the admission of tenderers other than those initially admitted or would have allowed for the acceptance of a tender other than the one initially accepted;</li> <li>○ the scope of the contract has not been extended considerably to encompass services not covered initially;</li> <li>○ the economic balance of the contract has not changed in favour of the supplier in a manner which was not provided for in the terms of the initial procurement documents.</li> </ul>	<p><i>reasons provided by the Beneficiary under the caption "Exceptions" of the Report. The Agency will analyse this information to evaluate whether these costs might be accepted as eligible).</i></p> <p>41) The procurement procedure selected was in compliance with the national law transposing the EU Directives on public procurement (Justification was provided on the use of negotiated procedures with or without prior call for competition under the national law transposing the relevant EU public procurement Directives)</p> <p>42) The conditions for publication according to national law transposing the EU law were respected (contract notice / contract award notice where applicable).</p>
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○ Where the national law transposing Directives 2014/24/EU or 2014/25/EU is applicable and a new contractor replaces the one to which the contract was initially awarded the amendment is in line with Article 72(1)(d) of Directive 2014/24/EU or Article 89(1)(d) of Directive 2014/25/EU: there is either (1) an unequivocal review clause or option or, (2) a universal or partial succession of the initial contractor and the new contractor fulfils the criteria for qualitative selection without modifying substantially the contractor or (3) the contracting authority assumes itself the role of the main contractor.	43) The deadlines to request participation, submit tenders, or ask for information were compliant with the requirements of the applicable national law transposing the EU Directives on public procurement.	C	
○ Where the national law transposing Directives 2014/24/EU or 2014/25/EU is applicable the value of the modification is below the applicable threshold and 10 % of the initial contract value for service and supply contracts and 15% of the initial contract value for works contracts.	44) The procurement procedures applied were transparent and non-discriminatory.	C	
	45) The selection and award criteria were published in the contract notice / tender specifications. No changes to the exclusion / selection / award criteria were made after the submission of tenders.	C	
	46) The evaluation was based on pre-defined criteria. The award decision was consistent with the results obtained and the contract was awarded to the best ranked tender.	C	

<p>47) In case of tenders excluded/rejected during the evaluation process the exclusion/rejection was justified and consistent with the requirements in the contract notice / tender specifications (exclusion, selection and award criteria).</p>	<p>C</p>	
<p>48) The amount, duration and conditions of the contract signed following the award process were consistent with the winning tender and tender specifications.</p>	<p>C</p>	
		<p>49) The contractual amendments signed were compliant with national law transposing the relevant EU Directives.</p>

50) In case of amendments, the beneficiary has produced documented technical and legal justification for the amendment, and its compliance with the requirements of the applicable national law transposing the EU Directives on public procurement.	C
51) In case of amendments the scope of the contract has not been extended considerably to encompass services not covered initially.	C
52) In case of amendments the economic balance of the contract has not changed in favour of the supplier in a manner which was not provided for in the terms of the initial procurement documents.	C

<p><b>B.1.2) FOR ALL CONTRACTS, THE AUDITOR VERIFIED THAT (57-58):</b></p> <p>To confirm standard factual finding 53-59 listed in the next column, the Auditor reviewed the following for the items included in the sample:</p> <ul style="list-style-type: none"> <li>○ the contracted tasks are relevant for the activities (or sub-activities) defined in the Agreement (Article 1 and Annex I of the Agreement);</li> <li>○ the Beneficiary followed their usual procurement rules;</li> <li>○ supporting documents on the selection and award procedure demonstrate that the selected contractor offered the best value (or lowest price) according to the criteria defined by the beneficiary;</li> <li>○ original tenders of all tenderers were reviewed and consistent with the evaluation documents (entity name / price/submission date) - (Article II.27.2 GA);</li> <li>○ the Beneficiary ensured that there was no conflict of interest when selecting and awarding the contract to the contractor.</li> <li>○ the contracts were not awarded to other Beneficiaries listed in the Agreement (<i>in such cases, the costs should be declared on an actual cost basis by the co-beneficiary and not as a profit generating contract between beneficiaries</i>);</li> <li>○ there were signed contracts between the Beneficiary and the contractor;</li> <li>○ there was evidence that the contract was executed by the contractor (i.e. services were provided, works/supply were delivered).</li> <li>○ In the award of the audited contracts, the principle of sound financial management and basic principles of the Treaty of the Functioning of the European Union are respected (transparency, equal treatment, non-discrimination).</li> </ul> <p>In case there is a cross-border interest, if an adequate level of publicity has been ensured and the provisions of Commission Communication 2006/C 179/02 have been respected.</p>	<p>53) The required information on all contracts signed relevant to the costs declared was provided by the beneficiary in order to select the sample.</p> <p>54) The contracted works/ services/ supplies were linked to the activities covered in the Agreement.</p> <p>55) The contracts were not signed with other co- Beneficiaries</p> <p>56) The Beneficiary provided signed contracts with the contractor.</p> <p>57) The Beneficiary provided adequate evidence that the services/ works were provided by the contractors.</p>
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58) The principle of sound financial management and basic principles of the Treaty (transparency, equal treatment, non-discrimination) are respected.	C	
59) For Beneficiaries acting as Contracting Authorities or Contracting Entities, in case the national law on public procurement transposing the Directives is not or only partially applicable due to exceptions provided by the Directives and there is a cross-border interest, verify if an adequate level of publicity has been ensured in line with Commission Communication 2006/C 179/02.	C	
B.2	<b>Transaction controls for procurement related costs</b> <i>In section B.1, the contract award and post contract award process was verified in order to test compliance with Article II.9 of the Grant Agreement. The purpose of this section is to verify if the</i>	60) The costs declared were incurred within the reporting period and free from non-

<p><i>costs declared arising from the contracting procedures are eligible in line with Article II.19 of the grant agreement.</i></p> <p><b>Based on the contracts sampled in section B.1, the Auditor randomly sampled at least 10% of the total value of costs declared for each procurement procedure selected under section B.1 in order to verify if the declared costs were incurred in compliance with the grant agreement eligibility conditions defined in article II.19 (full coverage is required if there are fewer than 5 transactions per contract, otherwise the sample should have a minimum of 10% of the total value of costs declared per contract.</b></p>	<p>eligible costs set out in Article II.19.4 of the Agreement.</p>
	<p>61) The declared costs were accounted according to the Beneficiary's usual accounting practice</p>
	<p>62) The declared costs were covered by the activities in the Agreement</p>
	<p>63) In the case of contractual amendments, the conditions under B1.1 were respected and the related costs are considered eligible.</p>

<b>C COSTS OF PROVIDING FINANCIAL SUPPORT TO THIRD PARTIES</b>	
<b>C.1</b>	<p><b>The Auditor obtained the detail/breakdown of the costs of providing financial support to third parties and sampled 0 cost items selected randomly (full coverage is required if there are fewer than 5 items, otherwise the sample should have a minimum of 5 item, or 10% of the total costs declared under this category, whichever number is the highest).</b></p> <p>If the possibility to give financial support to third parties is provided for in the Agreement (Article 17 of the Agreement), the Auditor verified that the following minimum conditions were met:</p> <ul style="list-style-type: none"> <li>a) the maximum amount of financial support for each third party did not exceed EUR 60 000, unless it is the primary aim of the action as specified in Annex I of the Agreement;</li> <li>b) the financial support to third parties was agreed in Annex I of the Agreement and the other provisions on financial support to third parties included in Annex I were respected (i.e. the criteria for determining the exact amount of the financial support, the different types of activity that may receive financial support on the basis of a fixed list, the definition of the persons or categories of persons which may receive financial support, the criteria for giving the financial support);</li> <li>c) in case the financial support takes the form of a prize, the financial support to third parties was given in accordance with the conditions specified in Annex I of the Agreement, including inter alia the conditions for participation, the award criteria, the amount of the prize and the payment arrangements.</li> </ul>
<b>D</b>	<b>OTHER ACTUAL DIRECT COSTS</b>
<b>D.1</b>	<p><b>COSTS OF TRAVEL AND RELATED SUBSISTENCE ALLOWANCES</b></p> <p><b>The Auditor obtained the detail/breakdown of travel and subsistence costs and sampled 2 cost items selected randomly (full coverage is required if there are fewer than 10 items, otherwise</b></p>
	<p>64) Article II.11 applies (Article 17) and all minimum conditions were met.</p> <p>N/A</p> <p>65) The costs declared were incurred within the reporting period and free from non-eligible costs set out in Article II.19.4 of the Agreement.</p> <p>N/A</p> <p>66) Costs were incurred, approved and reimbursed in line with the Beneficiary's usual policy for travels.</p> <p>C</p>

	<p><i>the sample should have a minimum of 5 items, or 10% of the total costs declared under this category, whichever number is the highest</i></p> <p>The Auditor inspected the sample and verified that:</p> <ul style="list-style-type: none"> <li>○ 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;</li> <li>○ 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;</li> <li>○ no ineligible costs or excessive or reckless expenditure was declared (see Articles II.19.3 and II.19.4 of the Agreement).</li> </ul>	
67)	There was a link between the trip and the action.	C
68)	The supporting documents were consistent with each other regarding subject of the trip, dates, duration and reconciled with time records and accounting.	C
69)	No ineligible costs or excessive or reckless expenditure was declared.	C
70)	The costs declared were incurred within the reporting period and free from non-eligible costs set out in Article II.19.4 of the Agreement.	C

<b>D.2 COSTS FOR EQUIPMENT, INFRASTRUCTURE OR OTHER ASSETS</b> <b>The Auditor obtained the detail/breakdown of equipment, infrastructure and other assets and sampled 3 cost items selected randomly (full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 5 items, or 10% of the total costs declared under this category, whichever number is the highest).</b> In addition to the verifications listed under point B.1.1) (standard findings 34-52) or, if applicable, also under point B.1.2) (standard findings 53-59), the Auditor performed the following: <ul style="list-style-type: none"> <li>○ If only the depreciation costs are eligible in accordance with Article II.19.2 (c) of the Agreement: the Auditor recalculated the depreciation costs and verified that they were in line with the applicable rules in the international accounting standards and the usual accounting practices of the Beneficiary (e.g. depreciation calculated on the acquisition value);</li> <li>○ The extent to which the assets were used for the action (as a percentage) was supported by reliable documentation (e.g. usage overview table);</li> <li>○ The Auditor verified that no ineligible costs such as deductible VAT, exchange rate losses, excessive or reckless expenditure were declared (see Articles II.19.3 and II.19.4 of the Agreement);</li> <li>○ Costs of contracts for goods, works or services or of subcontracts are considered to be incurred when the contract or subcontract (or part of it) is executed, i.e. when the goods, works or services (including studies) are supplied, delivered or provided (see Article II.19.1 of the Agreement).</li> </ul>	<p>71) [choose one option and delete the other].</p> <p>[Option 2: The full purchase costs are eligible in accordance with Article II.19.2 (c) of the Agreement].</p> <p>C</p> <p>72) Where only depreciation costs are eligible, 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>N/A</p> <p>73) Where only the depreciation costs are eligible, the amount charged corresponded to the actual usage for the action.</p> <p>N/A</p>
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D.3	<b>COSTS OF SUBCONTRACTING in line with Article II. 10.2</b>  The Auditor obtained the <b>detail/breakdown of subcontracting costs and sampled 2 cost items selected randomly</b> ( <i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 5 items, or 10% of the total costs declared under this category, whichever number is the highest</i> ).  For the items included in the sample, in addition to the verifications listed under point B.1.1) (standard findings 34-52) or, if applicable, also under point B.1.2) (standard findings 53-59), the Auditor reviewed the following in order to confirm standard factual finding 75 in the next column: <ul style="list-style-type: none"><li>○ the use of subcontractors was foreseen in Annex I or communicated by the coordinator and approved by the Commission (see Article II.10.2 of the Agreement);<ul style="list-style-type: none"><li>○ for Agreements signed under the CEF-Telecom, subcontracting costs were declared in the subcontracting category of Annex III and the Financial Statement.</li></ul></li></ul>	74) Where the full purchase costs are eligible, the assets purchased are treated as capital expenditure in accordance with the tax and accounting rules applicable to the beneficiary, and are recorded in the fixed assets account of its balance sheet.  C  75) The use of claimed subcontracting costs was foreseen in Annex I for all sectors of CEF and for CEF Telecom the costs were declared in Annex III and the Financial Statements under the subcontracting category.  C	
D.4	<b>COSTS RELATED TO LAND AND BUILDING ACQUISITION</b>  <u>Only applicable for Agreements signed under the CEF-Transport, which specifically provide for the eligibility of land and building acquisition.</u>	76) Land / building acquisition costs are eligible in accordance with Article 15 of the Agreement.	N/A

	<p><b>The Auditor obtained the detail /breakdown of land and building acquisition costs and sampled 0 cost items selected randomly (full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 5 items, or 10% of the total costs declared under this category, whichever number is the highest).</b></p> <p>For the purchase of land included in the sample the Auditor verified that:</p> <ul style="list-style-type: none"> <li>○ the costs of purchase of land not built on and land built on were eligible in accordance with Article 15 of the Agreement and did not exceed 10 % of the total eligible costs of the action;</li> <li>○ the costs of purchase of sites and purchase of sites formerly in industrial use which comprise buildings were eligible in accordance with Article 15 of the Agreement and did not exceed 15 % of the total eligible costs of the action;</li> <li>○ the costs did not exceed the limit agreed upon in the Agreement for operations concerning environmental conservation (Article 15 of the Agreement);</li> <li>○ they were correctly identified, and allocated to the proper action.</li> </ul> <p>The Auditor verified that no ineligible costs were declared (Articles II.19.3 and II.19.4 of the Agreement).</p>	<p>77) Costs were allocated to the correct action.</p> <p>N/A</p>
	<p>78) Costs do not exceed the maximum ceiling as specified in the Agreement.</p> <p>N/A</p>	<p>79) Costs were charged in line with the Beneficiary's accounting policy and were adequately supported.</p> <p>N/A</p>
	<p>80) The costs declared were incurred within the reporting period and free from non-eligible costs set out in Article II.19.4 of the Agreement.</p> <p>N/A</p>	<p>81) The cost allocation of the declared costs was consistent with the activities performed and the activities covered by the Agreement.</p> <p>C</p>
<b>D.5</b>	<b>OTHER DIRECT COSTS NOT COVERED BY CATEGORIES D.1-D.4</b>	

	<p>The Auditor inspected the sample and verified that:</p> <ul style="list-style-type: none"> <li>○ costs are relevant for the activities (or sub-activities) defined in the Agreement (Article 1 and Annex I of the Agreement);</li> <li>○ the declared costs were allocated to the correct activity (or sub-activity) as defined in the Agreement;</li> <li>○ the declared costs were incurred during the reporting period covered by the cost declaration;</li> <li>○ the declared costs were accounted in line with the beneficiary's usual accounting practice;</li> <li>○ 'The Auditor verified that no ineligible costs such as deductible VAT, exchange rate losses, excessive or reckless expenditure were declared (see Article II.19.4 of the Agreement)</li> </ul>	
E	<p><b>USE OF EXCHANGE RATES</b></p> <p><b>E.1</b> a) For Beneficiaries with accounts established in a currency other than euros</p> <p><b>The Auditor sampled 0 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 5 items, otherwise the sample should have a minimum of 5 item, or 10% of the total, whichever number is the highest):</b></p> <p><i>Costs incurred in another currency shall be converted into euro at the average of the daily exchange rates published in the C series of Official Journal of the European Union (<a href="http://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html">http://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html</a> ), 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</i></p>	<p>82) The costs declared were incurred within the reporting period and free from non-eligible costs set out in Article II.19.4 of the Agreement.</p> <p>83) The declared costs were accounted according to the Beneficiary's usual accounting practice.</p> <p>84) The exchange rates used to convert other currencies into Euros were in accordance with the rules established in the Grant Agreement and there was no difference in the final figures.</p> <p>N/A</p>

	<p>(<a href="http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm">http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm</a> ), determined over the corresponding reporting period.</p> <p>A guide to currency conversion to euro is available from the INEA website: <a href="https://ec.europa.eu/inea/sites/inea/files/practical_help_to_the_implementation_of_article_ii_23_4_final.pdf">https://ec.europa.eu/inea/sites/inea/files/practical_help_to_the_implementation_of_article_ii_23_4_final.pdf</a></p>	
b) For Beneficiaries with accounts established in euros	<p><b>The Auditor sampled 0 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 5 items, otherwise the sample should have a minimum of 5 item, or 10% of the total, whichever number is the highest):</b></p> <p><i>Costs incurred in another currency shall be converted into euro by applying the Beneficiary's usual accounting practices.</i></p>	<p>85) The Beneficiary applied its usual accounting practices. N/A</p>
F	<h3>COMPLIANCE WITH ELIGIBILITY PERIOD</h3> <p><b>F1</b></p> <p>a) <b>Regardless of their nature, the Auditor samples the 10 earliest dated and 10 latest dated transactions in the financial statement.</b> If cost items falling into this category have already been sampled under previous checked, and eligibility verified, the test does not have to be repeated.</p> <p>The Auditor inspected the sample and verified that:</p> <ul style="list-style-type: none"> <li>○ the declared costs were incurred during the reporting period covered by the cost declaration;</li> <li>○ the declared costs were accounted in line with the beneficiary's usual accounting practice;</li> <li>○ 'The Auditor verified that no ineligible costs such as deductible VAT, exchange rate losses, excessive or reckless expenditure were declared (see Article II.19.4 of the Agreement)</li> </ul>	<p>86) The costs declared were incurred within the reporting period and free from non-eligible costs set out in Article II.19.4 of the Agreement.</p> <p>87) The declared costs were accounted according to the Beneficiary's usual accounting practice.</p> <p>C</p>
	<p>'cost were incurred' is when the generating event that triggers the costs takes place. It must be during the action duration.</p> <p>If costs are invoiced or paid later than the action completion date (Article 2.2), they are eligible only if the debt existed already during the action duration (supported by documentary evidence) and the final cost was known at the moment of the financial report.</p>	<p>C</p>

	<p>Costs of services or equipment supplied to a beneficiary may be invoiced and paid after the end date of the action if the services or equipment were delivered to the beneficiary during the action duration. By contrast, costs of services or equipment supplied after the end of the action (or after GA termination) are not eligible.</p>

'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.

Annex 2: Certified financial statements sampled transactions

CFS Annex 2 - Costs selected by the Auditors for the Certificate of the Financial Statements CFS									
Total / direct costs declared for all activities in EUR (including only eligible VAT): 29,453,083,24€									
Activity No according to the Grant Agreement	Item selected for the CFS	Name of Beneficiary / Implementing bodies / affiliated entity as mentioned in the Grant Agreement	Type of procurement contract (services/supplies/work not applicable)	Short description of the cost declared	Supplier	Date of invoice	Unique Accounting number	Internal reference of the procurement contract	Amount of eligible VAT (in the currency of the general accounts)
									Amount in EUR including eligible VAT
06	A	leit	services	Charges de personnels		2021/03/31	0100022541	Charges du personnel/ACHF	113,786,51
06	A	leit	services	Charges de personnels		2021/03/31	0100022541	Charges du personnel/ACFC	63,196,39
06	A	leit	services	Charges de personnels		2021/03/31	0100022541	Charges du personnel/ASAF	39,662,67
06	A	leit	services	Charges de personnels		2021/03/31	0100022541	Charges du personnel/COST	140,338,15
06	A	leit	services	Charges de personnels		2021/03/31	0100022541	Charges du personnel/CREF	33,386,41
06	A	leit	services	Charges de personnels		2021/03/31	0100022541	Charges du personnel/DGIF	17,627,46
06	A	leit	services	Charges de personnels		2021/03/31	0100022541	Charges du personnel/DGER	91,330,32
06	A	leit	services	Charges de personnels		2021/03/31	0100022541	Charges du personnel/INGF	27,149,73
06	A	leit	services	Charges de personnels		2021/03/31	0100022541	Charges du personnel/JURC	26,471,48
06	A	leit	services	Charges de personnels		2021/03/31	0100022541	Charges du personnel/PACF	103,895,59
06	A	leit	services	Charges de personnels		2021/03/31	0100022541	Charges du personnel/POSF	47,863,65
06	A	leit	services	Charges de personnels		2021/03/31	0100022541	Charges du personnel/SENIF	53,134,28
06	A	leit	services	Charges de personnels		2021/03/31	0100022541	Charges du personnel/TECF	44,604,59
06	A	leit	services	Charges de personnels		2021/03/31	0100022541	Charges du personnel/TEP	7,501,00
06	A	leit	services	Charges de personnels		2021/03/27	0200002628	Charges du personnel/ACHI	5,897,75
06	A	leit	services	Charges de personnels		2021/03/27	0200002628	Charges du personnel/ACI	42,421,17
06	A	leit	services	Charges de personnels		2021/03/27	0200002628	Charges du personnel/ASAI	2,657,53
06	A	leit	services	Charges de personnels		2021/03/27	0200002628	Charges du personnel/ASU	162,742,78
06	A	leit	services	Charges de personnels		2021/03/27	0200002628	Charges du personnel/CREI	17,988,46
06	A	leit	services	Charges de personnels		2021/03/27	0200002628	Charges du personnel/DGAI	81,732,68
06	A	leit	services	Charges de personnels		2021/03/27	0200002628	Charges du personnel/DGER	18,493,51
06	A	leit	services	Charges de personnels		2021/03/27	0200002628	Charges du personnel/NGI	75,178,84
06	A	leit	services	Charges de personnels		2021/03/27	0200002628	Charges du personnel/JURI	55,834,43
06	A	leit	services	Charges de personnels		2021/03/27	0200002628	Charges du personnel/PACI	42,081,54

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06	A	leit	services	Charges de personnels	2021/0327	020000/2628	Charges du personnel POSI	34.422,74
06	A	leit	services	Charges de personnels	2021/0327	020000/2628	Charges du personnel SENI	87.265,31
06	A	leit	services	Charges de personnels	2021/0327	020000/2628	Charges du personnel TECI	149.030,32
06	D1	leit	services	Charges de personnels	2021/1029	220000/1654	Charges de fonctionnement-ACH	298,00
06	D1	leit	services	Charges de personnels	2021/1029	220000/1654	Charges de fonctionnement-ACI	201,89
06	D1	leit	services	Charges de personnels	2021/1029	220000/1654	Charges de fonctionnement-PACI	1.033,62
06	D1	leit	services	Charges de personnels	2021/1029	220000/1654	Charges de fonctionnement-DGEI	4.035,23
06	D1	leit	services	Charges de personnels	2021/1029	220000/1654	Charges de fonctionnement-SENII	395,98
06	D1	leit	services	Charges de personnels	2021/1029	220000/1654	Charges de fonctionnement-TECI	4.125,81
06	D1	leit	services	Charges de personnels	2021/1130	010002/3071	Charges de fonctionnement-ACHF	733,67
06	D1	leit	services	Charges de personnels	2021/1130	010002/3071	Charges de fonctionnement-ACFC	87,78
06	D1	leit	services	Charges de personnels	2021/1130	010002/3071	Charges de fonctionnement-ASAF	1.603,84
06	D1	leit	services	Charges de personnels	2021/1130	010002/3071	Charges de fonctionnement-COSF	1.120,95
06	D1	leit	services	Charges de personnels	2021/1130	010002/3071	Charges de fonctionnement-CREF	3.150,04
06	D1	leit	services	Charges de personnels	2021/1130	010002/3071	Charges de fonctionnement-DAGF	934,28
06	D1	leit	services	Charges de personnels	2021/1130	010002/3071	Charges de fonctionnement-INGF	643,62
06	D1	leit	services	Charges de personnels	2021/1130	010002/3071	Charges de fonctionnement-JURF	25,80
06	D1	leit	services	Charges de personnels	2021/1130	010002/3071	Charges de fonctionnement-PACF	1.009,98
06	D1	leit	services	Charges de personnels	2021/1130	010002/3071	Charges de fonctionnement-POSF	287,08
06	D1	leit	services	Charges de personnels	2021/1130	010002/3071	Charges de fonctionnement-PREF	37,60
06	D1	leit	services	Charges de personnels	2021/1130	010002/3071	Charges de fonctionnement-SENIF	549,97

				Charges de personnels				
06	D1	beit	services					32,70
06	D2	beit	supply					42 642,60
06	D2	beit	supply					41 589,05
06	D2	beit	supply					40 399,22
06	D5	beit	services					168 545,65
06	D5	beit	services					267 985,82
06	D5	beit	services					242 496,29
06	D5	beit	services					158 079,99
06	D5	beit	works					140 930,52
08	D3	beit	services					1 804 740,00
08	D3	beit	services					1 435 650,00
08	D3	beit	services					120 300,00
17	D3	beit	services					277 000,00
17	D3	beit	services					821 500,00
17	D3	beit	services					2 568 800,00
26	D3	beit	services					501 209,60
27	D3	beit	services					3 204 043,51
27	D3	beit	works					7 926 650,00
27	D3	beit	works					7 926 650,00
28	D3	beit	services					154 932,18

#### Annex 4: Terms of Reference signed

### Terms of Reference for an Independent Report of Factual Findings on costs declared under a Grant Agreement financed under the Connecting Europe Facility (CEF)

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

Tunnel Euralpin Lyon Turin (TELT SAS) (‘the Implementing Body’), entity designated by the Beneficiaries Ministero delle Infrastrutture e dei Trasporti (also referred as ‘the Coordinator’) and Ministère de la Transition Ecologique et Solidaire (previously Ministère de l’Ecologie, du Développement Durable et de l’Energie) (individually “the Beneficiary” or Collectively “The Beneficiaries” for the implementation of the action agrees to engage

[REDACTED] ('the Auditor')

to produce an independent report of factual findings (‘the Report’) concerning the Financial Statement(s)<sup>2</sup> drawn up by the Implementing Body for the CEF grant agreement Number INEA/CEF/TRAN/M2014/1057372 (‘the Agreement’), action entitled “Cross Border Section of the New Lyon-Turin Rail Link Mont Cenis Base Tunnel (TBM)”, Action number 2014-EU-TM-0401-M duration from 01/01/2014 until 31/12/2022, and to issue a Certificate on the Financial Statements’ (‘CFS’) referred to in Article II.23.2 of the Agreement based on the compulsory reporting template stipulated by the Commission.

The Agreement has been concluded under the Connecting Europe Facility (CEF) Transport sector between the Beneficiary and the Innovation and Networks Executive Agency (INEA) (‘the Agency’), under the powers delegated by the European Commission (‘the Commission’).

The Agency is mentioned as a signatory of the Agreement with the Beneficiary only. The Agency is not a party to this engagement.

#### 1.1 Subject of the engagement

The coordinator must submit to the Agency the request for interim payment within 8 months following the end of the reporting period which should include, amongst other documents, a CFS for each beneficiary, each Affiliated Entity and Implementing Body, for which a total contribution of EUR 325 000 or more is requested, as reimbursement of actual eligible costs and unit costs calculated on the basis of its usual cost accounting practices (see Article II.23.2 of the Agreement). The CFS must cover all reporting periods of the beneficiary, Affiliated Entity or Implementing Body indicated above.

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<sup>2</sup> By which costs under the Agreement are declared (see template ‘Model Financial Statement(s)’ in Annex VI to the Grant Agreement).

The Beneficiary must submit to the coordinator the CFS covering the total declared costs for itself, its Affiliated Entity(ies) and its Implementing Body(ies), if the CFS must be included in the request for interim payment according to Article II.23.2 of the Agreement.

The CFS is composed of two separate documents:

- The Terms of Reference ('the ToR') to be signed by the Implementing body 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.

If the CFS must be included in the interim report according to Article II.23.2 of the Agreement, the request for interim payment 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, the Agency, the European Anti-Fraud Office and the European Court of Auditors from carrying out checks, reviews, audits and investigations in accordance with Article II.27 of the Agreement.

## 1.2 Responsibilities

The Implementing Body:

- 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 Implementing Body'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 Implementing Body's staff and accounting as well as any other relevant records and documentation.

The Auditor:

- 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.

The Auditor:

- must be independent from the Beneficiary and the Implementing Body, in particular, it must not have been involved in preparing Implementing Body's Financial Statement(s) or providing consultancy advice on the related operations and underlying transactions;
- 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 Implementing Body.

The Agency 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 with<sup>3</sup>:

- 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 Agency requires that the Auditor also complies with the Code's independence requirements.

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<sup>3</sup> 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.

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 Implementing Body 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 English in accordance with Article 4.3 of the Agreement.

Under Article II.27 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 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 15<sup>th</sup> of July 2022.

#### 1.6 Other terms

Not Applicable.

Tunnel Euralpin Lyon Turin (TELT SAS)]



Signature of the Implementing Body

