

Da: [REDACTED]

Inviato: giovedì 1 dicembre 2022 19:45

A: [REDACTED]

Cc: [REDACTED]

Oggetto: : Seventh Interim Payment for Action 2014-EU-TM-0401-M "Cross Border Section of the New Lyon-Turin Rail Link Mont Cenis Base Tunnel (TBM)" - [REDACTED] - Appeal of IT and FR Beneficiaries

Dear CINEA [REDACTED]

Dear [REDACTED]

Acting as the Coordinator of the Action no. 2014-EU-TM-0401-M - "Cross Border Section of the New Lyon-Turin Rail Link Mont Cenis Base Tunnel (TBM)", I inform you that, following your letter concerning the Seventh Interim Payment for the Action 2014-EU-TM-0401-M , [REDACTED] dated 25/10/2022, considering as non eligible costs an amount of 15.675.339,12 eur, having consulted the French co-beneficiary of the Action and collected detailed information prepared by the implementing body TELT, we present appeal to the aforementioned rejection.

The extent of the rejection was divided into three main subjects:

1. The sample coverage rate of the audit report is insufficient ? Staff costs cannot be accepted for a total amount of 15.484.541,93 euros
2. Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action for a total amount of 186.370,09 euros
3. The total eligible amount of the two invoices is 71,223.90 EUR. The difference of 4,427.10 euros is ineligible

Moreover, as a further point a clarification will be also provided on contract C219028-1.

Please find hereafter the relevant clarifications for each point.

1. The sample coverage rate of the audit report is insufficient ? Staff costs cannot be accepted

This refers to staff cost. A clerical mistake has been made in the preparation of the interim payment documents that led to a miscalculation of the audit coverage rate. In particular certain line items have been indicated as "Charges de personnel" whereas they really are "Travel Expenses", "Telecommunication Expenses", "Tickets restaurant", "Medical and Social Insurance Costs" for an amount of costs of 1.274.325,43 euro. These items have been reclassified with the correct description in the IFS attached.

For "charges de personnel" cost, CINEA requires that the auditors sample 10% of the total personnel cost declared. And the Auditor [REDACTED] confirmed that "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?"

The total personnel cost for the year 2021 as indicated in the TELT annual financial report is 14.619.589 euros (see financial report page 210 here attached). At page 213 the labour costs are the following:

Therefore the sample chosen by [REDACTED] is slightly over 10%. However, having wrongly classified over 1M "Charges de Personnel", the percentage of the sample resulted lower than it really is.

Hence, TELT prepared a new set of files with the correct classification of the line items erroneously indicated as "Charges de Personnel" that we will submit to you in order to reconsider your decision.

Please see the changes in the categorization of costs applied:

PAYROLL / RH	14.090.899,27	
	Charges de personnels /	
	199.603,60RH	14.409.820,10
	119.317,23	
	Charges de personnels /	
	109.209,00	109.209,00
	Charges de personnels	
	62.315,41Italia	62.315,41
	28.033,69Charges de personnels	28.033,69
	185.803,00Charges de personnels	185.803,00
	Charges de personnels	
	65,90	65,90
	520,54Charges de personnels /	520,54
	22.469,12Charges de personnels /	22.469,12
	Charges de personnels /	
	18.802,00	18.802,00
	617.944,85Charges de personnels /	617.944,85
	22.363,19Charges de personnels /	22.363,19
	Charges de personnels /	
	4.861,80N.V.	4.861,80
	Conseil - Représentation CA et personnel /	
	2.333,33	2.333,33

Therefore the personnel costs are now equal to **14.210.216,50 ? (PAYROLL items)** and the sample chosen by [REDACTED] of Euro 1.464.517,46 is over 10%.

2. Non-compliance to Article II.19.1(b)&(c) of the GA: costs not relevant to the scope of the Action

For the rejection of point no.2. a total amount of 186.370,09 euros TELT provided the following justifications:

- [REDACTED] Rejection of temporary installation of artificial flowers upon one of the most iconic monument in Turin: the **fontana del Traforo del Frejus?** for an amount of 14.400 euros. This installation has an history that deserves to be made known to CINEA in order to understand the reason of it. In 2021, TELT, the bi-national public promoter of the cross-border section of the new Turin-Lyon freight and passenger rail line, upon invitation of the European Commissioner for the Mediterranean Corridor of the TEN-T network pledged to lead both the events in Chambéry (together with [REDACTED]) and in Turin (together with the City and the Piedmont Region) so to contribute in a duly manner to the activities of the Connecting Europe Express, the train that crossed the continent to celebrate the Year of the Railways. During the journey, in fact, the Connecting Europe Express stopped in the cities of Chambéry and Turin, which represent two key hubs of the Lyon-Turin project. Then 2021 coincided with the 150th anniversary of the commissioning of the Fréjus rail tunnel, the first long tunnel under the

Alps.

As part of these anniversaries then, TELT proposed and staged two appointments on September 5: in Chambéry and in Turin. For this second date, artist [REDACTED] was involved, who designed a temporary installation that for the entire month of September reminded citizens and tourists of both the European Year of Railways and the anniversary of the Fréjus Tunnel.

The complex installation was carried out by the [REDACTED] listed among the City's certified suppliers, which was responsible for placing the textile flowers on the monument located at the center of the fountain in Piazza Statuto. Specifically, [REDACTED] placed and shaped the nets with the flowers around the boulders that make up the monument's pyramid. The latter, under the protection of the state agency of fine arts, is a symbol of the city of Turin and due to its location and manufacture is a very fragile piece of architecture; therefore, only the use of roped technicians could guarantee maximum safety and a good aesthetic result.

Upon completion, the installation was inaugurated at the presence of representatives of the EU, the City of Turin and the Piedmont Region, and over the next 40 days it was seen by more than 300,000 people. We do strongly believe that the cost should be eligible as it made the European Community very visible for over a month in one of the most important city of the corridor.

•Rejection of the installation of electrical recharging station for TELT car fleet in France for 140.930,52 euros.

In 2021, TELT in order to renew the automobile fleet decided to dedicate part of it to a wholly electrical models. As it is well known, TELT has a very conscious approach in the use of energy since its first days. In the period 2019 ? 2021 TELT adopted an important environmental approach also at its head offices and in particular with the adoption of alternative fuels and sustainable mobility vehicles. 50% of the fleet is nowadays electrical (10 car out of a total of 20 in France) and therefore it is essential to equip ourselves with electrical charging station in order to be autonomous. We do strongly believes that the cost should be eligible as reducing emissions from combustion engine is a key action for the planet.

•Rejection of lawyers charges for 31.039,57 euros.

This concerns 12 invoices all for legal advice that should be eligible under article II.19.1 (Condition for eligibility of the cost) of the Grant Agreement.

3. Non complete eligibility of two invoices

We accept the decision of rejection made by CINEA.

With reference to the following item TELT provided information that explain that the partial rejection is correct since the amount indicated 75.651,80 ? was an estimate as at 31/12/2021 while invoices subsequently received in 2022 after the closing of the financial statements are equal to a lower amount.

CINEA therefore correctly reported the value eligible for European reimbursement, rejecting the delta of 4,427.10 euros.

Short description of the cost declared	C15095-BC13-Campagne auscultation 2021
Supplier	[REDACTED]
Date of invoice	20211231
Unique Accounting number	5000003899
Internal reference of the procurement contract	C15095-2
Amount	75.651,80

1. As a further point, clarifications are provided on contract C219028-1

With reference to the payment request sent to CINEA, some invoices of contract C219028-1 from the supplier [REDACTED] eligible for reimbursement while others are not since they refer to advances of future fees and therefore have been reversed . it is important to underline that they had been reversed already in the previous financial statement submitted in August, under the categorization CCA.

The lines in gray have all been deleted in the second version here attached.

5000001479	C219028-1	22.469,12	spese notarili (50%)	no	[REDACTED]
5000001664	C219028-1	2.556,00	consulenza notarile (50%)	no	[REDACTED]
5000001865	C219028-1	302,00	50% per integrazione imposte relative al Contratto di locazione To	no	[REDACTED]

5000003553	C219028-1	142,0050%	per modifica contratto di locazione immobiliare	no
5000001780	C219028-1	45.000,00	intermediazione locazione immobile C.so Vittorio	no
5000001471	C219028-1	1.995.000,00	Affitto nuova sede (1° acconto)	Si
5000001913	C219028-1	798.000,00	Affitto nuova sede (2° acconto)	Si
5000002535	C219028-1	798.000,00	Affitto nuova sede (3° acconto)	Si
0200002586	C219028-1	-1.995.000,00	Affitto nuova sede (risconto 1° acconto)	Si
0200002760	C219028-1	-798.000,00	Affitto nuova sede (risconto 2° acconto)	Si
0200002833	C219028-1	-798.000,00	Affitto nuova sede (risconto 3° acconto)	Si

In conclusion, we submit again the Financial Statement including:

- ? Certificate on Financial Statement delivered and electronically signed by the Auditor [REDACTED] Independent Report on Factual Findings on costs declared) - pdf file (August version)
- ? Annex 1 ?Implementation Contract list? (August version)
- ? Annex 2 ?Certified financial statement sampled transaction? (August version)
- ? Annex 4 ?Terms of reference? (August version)
- ? Full Financial Statement signed by the Member States and TELT - pdf files modified as described above and signed again
- ? Full Financial Statement - excel file modified as described above
- ? Consolidated Financial Statements signed by the Coordinator ? pdf file (August version)
- ? Consolidated Financial Statement ? excel file (August version)
- ? Rapport Financier 2021_TELT)

We are available for any clarification you may need.

Finally, I kindly ask you to acknowledge the receipt of the message and the related documents.

Best regards.

Ministero delle infrastrutture e dei trasporti
Dipartimento per la programmazione strategica, i sistemi infrastrutturali, di trasporto a rete, informativi e statistici
Direzione generale per lo sviluppo del territorio, la pianificazione e i progetti internazionali

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-----Messaggio originale-----

Da: [REDACTED]

Inviato: martedì 25 ottobre 2022 15:22

A: [REDACTED]

Cc: [REDACTED]

Oggetto: Seventh Interim Payment for Action 2014-EU-1M-0401-M "Cross Border Section of the New Lyon-Turin Rail Link Mont Cenis Base Tunnel (TBM)" - [REDACTED]

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Perché è importante questo avvertimento?

Dear [REDACTED]

On behalf of [REDACTED] please find attached for your attention a letter concerning the Seventh Interim Payment for Action 2014-EU-TM-0401-M "Cross Border Section of the New Lyon-Turin Rail Link Mont Cenis Base Tunnel (TBM)".

Please note that this document is sent by email only.

With best regards,

[REDACTED]