

SPECIAL CLAUSES (2nd set)

22) Different cost reporting model within the same legal entity

Notwithstanding the provisions of Article II.22.4, [*name of the department/institute*] which is an integral part of *contractor* [*name of legal entity*] may use the FC cost model for identifying its eligible costs in FP6 contracts, despite the fact that the *contractor* uses the AC cost model in FP6 contracts.

23) Entities composed of one or more legal entities [EEIGs/ Joint research units (Unités mixtes de recherche etc.) / Enterprise groupings]

1. **[Option A : For Joint research units]** The *contractor* [*name of the contractor*] represents also the following members of [*name of the JRU*] (referred to in this special clause as “*member(s)*”)

--[*name of the legal entity*].

---[*name of the legal entity*].]

[Option B : For legal entity composed of legal entities, i.e EEIG, Enterprise groupings..] The *contractor* [*name of the contractor*] represents also its *members* (referred to in this special clause as “*members*”)

2. The *contractor* may charge costs incurred by the *members* in carrying out the project, in accordance with the provisions of the *contract*. These costs shall not be considered as receipts of the *project*.

The *members* shall identify the costs to the *project* in accordance with the provisions of part B of the *contract*. Each *member* shall apply a cost reporting model in accordance with the principles established in articles II.19, II.20 and II.21.3. The *contractor* shall provide to the *Commission*:

- an individual financial statement from each *member* in the format specified in Form C. These costs shall not be included in the *contractor's* Form C
- an audit certificate from each *member* in accordance with the relevant provisions of this *contract*
- a summary financial report consolidating the sum of the eligible costs borne by each *member* and the *contractor*, as stated in their individual financial statements, shall be appended to the *contractor's* Form C.

When submitting reports referred to in Article II.7, the *consortium* shall identify work performed and resources deployed by each *member*.

4. The eligibility of the *member's* costs charged by the *contractor* is subject to controls and audits of the *members*, in accordance with Article II.29.

3. The *contractor* shall retain sole responsibility toward the *Community* and the other *contractors* for its *members*. The *contractor* shall ensure that the *members* abide by the provisions of the *contract*.

24) Management of the consortium activity costs paid at 100% limited to a lower percentage than <7% of the Community financial contribution

Notwithstanding the last paragraph of Article II.25, the costs relating to management of the *consortium* activities identified in Article II.2 may be only be charged up to a maximum of [*X* %-lower percentage than <7%] of the *Community* financial contribution.

25) IRC (DG ENTR)

1. [Any costs incurred for [*identify*] activity(ies) are not eligible for reimbursement under the *project*.]

2. [Notwithstanding Article II.2.4, Management activity costs shall only include:

- the eligible costs of obtaining audit certificate(s) by each *contractor* ;
- [the eligible costs of obtaining any financial security such as bank guarantees when requested by the *Commission*];
- the eligible costs of producing the reports referred to in Articles II.7.2 and II.7.4
- maintenance of the *consortium agreement*

Only the *coordinator* may include in its management activity costs:

- the eligible costs of compiling and delivering the reports referred to in Articles II.7.2 and II.7.4 to the *Commission* for the whole *consortium*
- eligible costs related to formal contacts and correspondence with the *Commission*]

26) EFFECTS OF A SUSPENSION OF MARIE CURIE [INDIVIDUAL FELLOWSHIPS IEF/IIF1et2/OIF] [CHAIRS] [EXCELLENCE GRANTS][INTERNATIONAL AND EUROPEAN REINTEGRATION GRANTS]
(Monocontractor) (*Only for Marie Curie actions*)

In the event of suspension of the [*research training activities*][*chair holder*][*Team leader*][*researcher activities*] agreed by the *Commission* during the implementation of the *project*, the reporting period as laid down in Article 4 in which the suspension starts, shall be automatically extended for the length of the duration of the suspension. As a consequence, the start of the subsequent period(s) shall be deferred and the *project* duration laid down in Article 2.2 shall be automatically extended accordingly. [*For Marie Curie International and European reintegration grants only*: The period defined in Article III. 2 b) (full-time equivalent) shall also be adapted, if necessary, to respect the obligation of effective reintegration.]

26bis) EFFECTS OF A CHANGE OF STATUS IN MARIE CURIE [INDIVIDUAL FELLOWSHIP IEF/IEF1et2/OIF][INTERNATIONAL AND EUROPEAN REINTEGRATION GRANTS] (Monocontractor) (Only for Marie Curie actions)

In the event of a change of status concerning the time dedicated to the *project* by the *researcher* (from/to a full-time position to/from a part-time position or change in the percentage of part-time) agreed by the *Commission* during the implementation of the *project*, the reporting period as laid down in Article 4 in which the change of status starts and the subsequent period(s) in which it takes place, shall be automatically extended (or reduced) in proportion. The update of the length of the reporting period(s) concerned shall take as a reference a standard reporting period of 12 months corresponding to a full-time appointment. As a consequence, the start of the period(s) concerned shall be deferred (or anticipated) and the *project* duration laid down in Article 2.2 shall be automatically extended (or reduced) accordingly. [*For Marie Curie International and European reintegration grants only: The period defined in Article III. 2 b) (full-time equivalent) shall also be adapted, if necessary, to respect the obligation of effective reintegration.*]

27) No distribution of pre-financing until start of the project (Only for Specific Actions for SME's)

The *coordinator* shall not distribute the *pre-financing* until the *start date* of the *project*.

28) Payments subject to the establishment of a "blocked" account or equivalent by the co-ordinator (Only for Specific Actions for SME's)

Payments referred to in Article 8.2.a shall be paid by the *Commission* only after the *coordinator* provides the *Commission* with their bank's prior written confirmation of the establishment of a dedicated bank account denominated in Euros with the following attributes:

- a) the account is established for the purpose of receiving monies from the *Commission* specifically for the purposes of carrying out this contract, and
- b) on the basis of a prior irrevocable authority provided by the *coordinator* (as account holder) to its bank with a list of dedicated beneficiaries and schedule of transfers approved by the *Commission*.

The *coordinator* undertakes to immediately transfer the appropriate funds to the participants of the *consortium* identified in the list of beneficiaries, in the amounts established in the schedule.

29) Trust account (Similar to special clause 21 already approved on 7/11 except for the mention of trust account)

The bank account identified in Article 11.3 of this contract to which all payments of the *Community* financial contribution shall be made shall be opened as a trust account to be used exclusively for the purpose of the project.

30) Performance guarantee (DG TREN - when a pre-financing guarantee is not required or after release of such guarantee during the project)

A performance guarantee, equivalent to an amount of 10% of the amount of the maximum *Community* financial contribution stipulated in Article 5 i.e. Euros [...], is taken in the form of withholding. This withholding is performed

[Option 1 (When a pre-financing guarantee is required for projects with more than one reporting period with an audit certificate for each period – see option B1 in Article 8.2)]
on the payment of the *pre-financing* corresponding to the second reporting period

[Option 2 (When a pre-financing guarantee is required for projects with more than one reporting period but without an audit certificate for each period – see option B2 in Article 8.2)]

on the payment of the *pre-financing* corresponding to the reporting period following the reporting period for which the first audit certificate is provided.

[Option 3 (When a pre-financing guarantee is not required)]
on the payment of the initial *pre-financing*

The performance guarantee is released with the final payment.

The amount of such withholding remains to the *Commission* in the event of partial or total non-implementation of the *project* referred to in Article 1.1, except in cases of *force majeure* or in exceptional cases duly justified and accepted by the *Commission*. This provision is without prejudice to the application of Article II.30 of Annex II to the contract.

31) Negotiation costs incurred during the duration of the *project* (only for projects that have a start date before or during the period in which the contract was being negotiated)

Notwithstanding the provisions of Article II.19.1.c, costs related to the negotiation of the *contract*, incurred during the duration of the *project* are not eligible costs of the *project*