

Evidenční číslo přidělené z Centrální evidence smluv: 240326

Česká republika – Ministerstvo životního prostředí

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BDO Audit s.r.o.

SMLOUVA O DÍLO

TATO SMLOUVA O DÍLO (dále jen „**Smlouva**“) je uzavřena ve smyslu ustanovení § 2586 a násl. zákona č. 89/2012 Sb., občanský zákoník, ve znění pozdějších předpisů (dále jen „**Občanský zákoník**“)

MEZI

Českou republikou – Ministerstvem životního prostředí

sídlo: Vršovická 1442/65, 100 10 Praha 10
zastoupenou: Ing. Alešem Kašparem, vrchním ředitelem sekce ekonomicko-provozní
IČO: 00164801
bankovní spojení: ČNB Praha 1
číslo účtu: 7628001/0710
zástupce pro věcná jednání: Mgr. Žaneta Vika

DÁLE JEN „**Objednatel**“
NA STRANĚ JEDNÉ,

A

BDO Audit s.r.o.

sídlo: V parku 2316/12, Chodov, 14800 Praha 4
zastoupenou: Ing. Ondřej Šnejdar, jednatel
IČO: 45314381
DIČ: CZ45314381 (je plátcem DPH)
bankovní spojení: UniCredit Bank
číslo účtu: 2112529944/2700
zapsanou v obchodním rejstříku vedeném Městským soudem v Praze, sp. zn. C 7279
zástupce pro věcná jednání: Ing. Ondřej Šnejdar 

DÁLE JEN „**Zhotovitel**“
NA STRANĚ DRUHÉ,

OBJEDNATEL A ZHOTOVITEL SPOLEČNĚ JEN „**Smluvní strany**“
NEBO JEDNOTLIVĚ „**Smluvní strana**“.

1. PŘEDMĚT SMLOUVY

- 1.1. Předmětem této Smlouvy je závazek Zhotovitele provést na svůj náklad a nebezpečí dílo spočívající v zajištění odborného auditu na projekt „Czech republic - rescEU Transition Forest Firefighting Capacities using helicopter – 1“ (zkratka projektu: rescEU -AFFH-H-CZ 1, registrační číslo projektu: 101172918), jehož součástí je ověření správnosti nákladů a vypracování zprávy auditora, dle příkazů, pokynů a požadavků Objednatele a za podmínek stanovených dále v této Smlouvě a přílohách této Smlouvy (dále jen „**Dílo**“), a to řádně, bez vad a nedodělků. Podrobná specifikace Díla je uvedena v přílohách této Smlouvy.
- 1.2. Od Zhotovitele se očekává kvalitní zajištění přípravy, průběhu auditu a dodržení podmínek stanovených touto Smlouvou a jejími přílohami. Zhotovitel je povinen informovat Objednatele o zjištěných poznatcích již během provádění ověřování, resp. auditu.
- 1.3. Zpráva auditora „Certificate on the financial statements“ (dále jen „**CFS**“) dle příloh této Smlouvy bude vypracována v anglickém jazyce, musí být jasná, srozumitelná a dostatečně obsáhlá tak, aby bylo zřejmé, co Zhotovitel skutečně ověřil, na jakých datech a podle jakých kritérií hodnotil, včetně výsledku hodnocení. Zhotovitel je povinen podle požadavků Objednatele provádět nestranné ověřování, resp. audit dokladů a dokumentů Objednatele, a to v souladu s příslušnými ustanoveními

zákona č. 93/2009 Sb., o auditorech a o změně některých zákonů (dále jen „**zákon o auditorech**“) a dalšími obecně závaznými právními předpisy a normami.

- 1.4. Předmětem této Smlouvy je dále závazek Objednatele řádně a včas provedené Dílo převzít a zaplatit za něj Zhotoviteli cenu ve výši a za podmínek stanovených v čl. 3. této Smlouvy.

2. DOBA A MÍSTO PLNĚNÍ

- 2.1. Zhotovitel je povinen provést Dílo, tj. dokončit ho a předat Objednateli, nejpozději do 15.11.2024. Zhotovitel se zavazuje zahájit realizaci Díla neprodleně po nabytí účinnosti této Smlouvy dle čl. 9 odst. 9.8. této Smlouvy.
- 2.2. Místem plnění je sídlo Zhotovitele a Objednatele (zejména pro předání hmotného výstupu, konzultací apod.) uvedené výše v této Smlouvě, nebude-li mezi Smluvními stranami dohodnuto písemně jinak. Zhotovitel není oprávněn měnit místo plnění bez předchozího písemného souhlasu Objednatele.

3. CENA A PLATEBNÍ PODMÍNKY

- 3.1. Celková cena za realizaci Díla dle čl. 1. odst. 1.1. této Smlouvy činí 86.000,- Kč bez daně z přidané hodnoty (dále jen „**DPH**“). DPH činí v souladu s aktuálně platnou a účinnou právní úpravou 21 %, tedy 18.060,- Kč. Celková cena včetně DPH tedy činí 104.060,- Kč (dále jen „**Cena**“). Cena je stanovena pro celý rozsah předmětu této Smlouvy jako cena konečná, závazná a nepřekročitelná. V Ceně jsou zahrnuty veškeré náklady Zhotovitele spojené s realizací Díla, tedy zejména veškeré práce, dodávky, služby, poplatky, výkony a další činnosti nutné pro řádné splnění předmětu této Smlouvy.
- 3.2. V případě, že v době, kdy bude předmět této Smlouvy plněn, popř. dokončen a sazba DPH bude zákonem č. 235/2004 Sb., o dani z přidané hodnoty, ve znění pozdějších předpisů, zvýšena nebo snížena, je povinností Zhotovitele účtovat k Ceně DPH podle aktuálního znění příslušného právního předpisu.
- 3.3. Cena bude Zhotoviteli zaplacená bezhotovostním převodem na bankovní účet Zhotovitele uvedený výše v této Smlouvě po řádném splnění předmětu této Smlouvy, a to na základě jediného daňového a účetního dokladu - faktury (dále jen „**faktura**“) vystavené Zhotovitelem.
- 3.4. Zhotovitel je oprávněn vystavit fakturu do 7 kalendářních dnů ode dne předání a převzetí Díla Objednatelům dle čl. 4. této Smlouvy. Podmínkou pro vystavení faktury je řádné předání Díla Objednateli a zároveň jeho vyúčtování Zhotovitelem; přílohou faktury proto musí být soupis skutečně provedených prací, výkonů a služeb a protokol o předání a převzetí Díla dle čl. 4. této Smlouvy.
- 3.5. Splatnost faktury činí 30 kalendářních dní ode dne jejího doručení Objednateli. Závazek úhrady je splněn odepsáním příslušné částky z účtu Objednatele. Objednatel neposkytuje zálohy. Platby budou probíhat výhradně v Kč (CZK), rovněž veškeré cenové údaje na faktuře budou v této měně.
- 3.6. Je-li Zhotovitel plátcem DPH, faktura bude obsahovat náležitosti daňového a účetního dokladu podle zákona č. 563/1991 Sb., o účetnictví, ve znění pozdějších předpisů, a zákona č. 235/2004 Sb., o dani z přidané hodnoty, ve znění pozdějších předpisů. Není-li Zhotovitel plátcem DPH, bude faktura obsahovat náležitosti účetního dokladu podle zákona č. 563/1991 Sb., o účetnictví, ve znění pozdějších předpisů. Faktura bude zejména obsahovat tyto náležitosti: označení faktury a její číslo, identifikační údaje Smluvních stran, předmět této Smlouvy, bankovní spojení, fakturovanou částku bez/včetně DPH a bude mít náležitosti obchodní listiny dle § 435 Občanského zákoníku. Faktura

bude označena evidenčním číslem této Smlouvy přiděleným z Centrální evidence smluv Objednatele: 240326 (viz také záhlaví této Smlouvy).

- 3.7. Faktura bude zaslána elektronickou cestou nebo ve 2 vyhotoveních na adresu Objednatele ve tvaru:
Sekce 100 Ministerstvo životního prostředí, Vršovická 1442/65, 100 10 Praha 10.
- 3.8. Objednatel je oprávněn vrátit fakturu do konce doby její splatnosti zpět Zhotoviteli, pokud bude obsahovat nesprávné nebo neúplné náležitosti či údaje anebo pokud požadované náležitosti a údaje nebude obsahovat vůbec. Od doručení opravené nebo doplněné faktury Objednateli počíná běžet nová lhůta její splatnosti. Objednatel není v takovém případě v prodlení.
- 3.9. Zhotovitel není oprávněn bez předchozího písemného souhlasu Objednatele provádět jakékoliv zápočty svých pohledávek vůči Objednateli proti jakýmkoliv pohledávkám Objednatele vůči Zhotoviteli. Zhotovitel není oprávněn postoupit pohledávku nebo její část vůči Objednateli na třetí osoby.

4. PŘEDÁNÍ A PŘEVZETÍ DÍLA

- 4.1. Dílo je provedeno, je-li dokončeno bez vad a nedodělků a předáno Objednateli v místě sídla Objednatele, o čemž Smluvní strany pořídí protokol o předání a převzetí Díla (dále jen „**Předávací protokol**“). Předávací protokol bude obsahovat alespoň tyto náležitosti: označení předmětu plnění (Dílo), označení a identifikační údaje Objednatele a Zhotovitele, evidenční číslo této Smlouvy přidělené z Centrální evidence smluv Objednatele a datum jejího uzavření, prohlášení Objednatele, že Dílo přejímá, popř. nepřejímá, soupis skutečně provedených prací a činností, datum a místo sepsání, jména a podpisy zástupců Objednatele a Zhotovitele. Budou-li při předání Díla zjištěny vady a nedodělky, Objednatel Dílo nepřevzme a součástí Předávacího protokolu bude soupis zjištěných vad a nedodělků s uvedením lhůty a způsobu jejich odstranění. Po odstranění vad a nedodělků uvedených v Předávacím protokolu, vyzve Zhotovitel Objednatele k opětovnému převzetí Díla. V takovém případě bude sepsán nový Předávací protokol (analogicky dle předchozích vět tohoto odstavce), který bude podepsán oběma Smluvními stranami.
- 4.2. Povinností Zhotovitele je dodat Dílo bezvadné, tzn. prosté všech vad a nedodělků. Povinnost Zhotovitele je tedy splněna až předáním bezvadného Díla.

5. PRÁVA A POVINNOSTI SMLUVNÍCH STRAN

- 5.1. **Způsob plnění této Smlouvy.** Zhotovitel je povinen provést Dílo svým jménem, na svůj náklad, na vlastní odpovědnost a nebezpečí v ujednaných termínech a předat Dílo Objednateli. Zhotovitel je povinen provést Dílo v souladu s platnými právními předpisy. Objednatel je výlučným vlastníkem předmětu Díla a je oprávněn Dílo bez omezení využít pro svoji potřebu a pro potřebu svých resortních organizací.
- 5.2. **Odpovědnost za škodu.** Zhotovitel odpovídá v plné výši za škody vzniklé Objednateli nebo třetím osobám v souvislosti s plněním, nedodržením nebo porušením povinností vyplývajících z této Smlouvy. Takové škody budou řešeny dle platných právních předpisů.
- 5.3. **Překážky na straně Zhotovitele.** Zhotovitel je povinen Objednateli neprodleně oznámit jakoukoliv skutečnost, která by mohla mít, byť i částečně, vliv na schopnost Zhotovitele plnit jeho povinnosti vyplývající z této Smlouvy. Takovým oznámením však Zhotovitel není zbaven povinnosti nadále plnit a řádně splnit veškeré povinnosti vyplývající mu z této Smlouvy.
- 5.4. **Použití Díla Zhotovitelem.** Zhotovitel se zavazuje, že neužije žádný z výsledků jeho činnosti vzniklý při plnění této Smlouvy ani jakákoliv data shromážděná v souvislosti s plněním této Smlouvy k jiným účelům, než ke splnění povinností vyplývajících z této Smlouvy, a žádný z těchto

výsledků neposkytne k užití žádné třetí osobě bez předchozího písemného souhlasu Objednatele. Zhotovitel se navíc zavazuje po předání Díla veškerá data poskytnutá mu Objednatelem v souvislosti s touto Smlouvou Objednateli vrátit, příp. na pokyn Objednatele zničit.

- 5.5. **Pokyny Objednatele.** Zhotovitel má povinnost a zavazuje se řídit se při plnění této Smlouvy pokyny a příkazy Objednatele. Povinnost Zhotovitele dle ustanovení § 2594 odst. 1 Občanského zákoníku upozornit Objednatele na nevhodnost pokynů a příkazů není tímto ustanovením dotčena. Objednatel na odůvodněné vyžádání poskytne Zhotoviteli podklady nutné pro řádné provedení Díla, a to jak v elektronické podobě, tak v tištěné podobě, pokud bude mít tyto k dispozici.
- 5.6. **Ochrana práv třetích osob.** Zhotovitel se při plnění této Smlouvy zavazuje respektovat veškeré obecně závazné právní předpisy, zejména se zavazuje, že se svým jednáním nedopustí nekalé soutěže a že při plnění této Smlouvy nebude zasahovat do práv třetích osob, ani výsledek činnosti Zhotovitele nebude zasahovat nebo jakýmkoliv způsobem porušovat práva třetích osob.
- 5.7. **Součinnost.** Smluvní strany jsou povinny při plnění této Smlouvy vzájemně spolupracovat, poskytnout si vzájemně veškerou součinnost nezbytně nutnou pro plnění této Smlouvy a vzájemně se informovat o skutečnostech, které jsou nebo mohou být významné pro plnění této Smlouvy.
- 5.8. **Mlčenlivost.** Zhotovitel se zavazuje v průběhu plnění této Smlouvy i po jejím ukončení zachovávat mlčenlivost o všech skutečnostech, o kterých se dozví od Objednatele v souvislosti s plněním této Smlouvy. Tato povinnost mlčenlivosti se vztahuje na všechny zaměstnance a spolupracovníky Zhotovitele. Povinnost mlčenlivosti přetrvává i po skončení trvání této Smlouvy.
- 5.9. **Kontrola plnění.** Zhotovitel je povinen umožnit Objednateli provést kontrolu plnění předmětu této Smlouvy kdykoli po předchozí výzvě Objednatele, a to po celou dobu trvání této Smlouvy.
- 5.10. **Doplnění Díla.** Zhotovitel je povinen na základě připomínek Objednatele, upravit a doplnit řešení Díla.
- 5.11. V případě, že Zhotovitel v průběhu provádění Díla zjistí závažné nedostatky, bude o této skutečnosti vhodnou formou informovat Objednatele ještě před vydáním CFS.

6. PROHLÁŠENÍ SMLUVNÍCH STRAN

- 6.1. Zhotovitel prohlašuje, že se v plném rozsahu seznámil s obsahem a povahou předmětu plnění a že je způsobilý k řádnému a včasnému provedení Díla dle této Smlouvy. Zhotovitel dále prohlašuje, že jsou mu známy veškeré technické, kvalitativní a jiné nezbytné podmínky potřebné k řádnému plnění této Smlouvy, a že disponuje takovými kapacitami a odbornými znalostmi, které jsou třeba k řádnému plnění a splnění předmětu této Smlouvy.
- 6.2. Zhotovitel bude provádět Dílo podle svých odborných znalostí, zkušeností a praxe, při jeho provádění bude postupovat s náležitou odbornou péčí, v souladu s touto Smlouvou, jejími přílohami a dle pokynů, příkazů a požadavků Objednatele.
- 6.3. Zhotovitel prohlašuje, že se seznámil se všemi podklady, které mu byly Objednatelem poskytnuty a je si vědom, že nemůže v průběhu plnění předmětu této Smlouvy uplatnit nároky na úpravu smluvních podmínek (zadání), a zavazuje se provést Dílo dle předaných podkladů, v souladu s obecně závaznými právními předpisy a pokyny Objednatele.
- 6.4. Smluvní strany prohlašují, že předmět této Smlouvy není plněním nemožným a že tuto Smlouvu uzavírají po pečlivém zvážení všech možných důsledků.
- 6.5. Zhotovitel prohlašuje, že není předlužen a není mu známo, že by bylo vůči němu zahájeno insolvenční řízení. Dále prohlašuje, že vůči němu není vydáno žádné soudní rozhodnutí, či rozhodnutí správního, daňového či jiného orgánu nebo rozhodce na plnění, které by mohlo být

důvodem soudní exekuce na majetek Zhotovitele, nebo by mohlo mít jakkoliv negativní vliv na schopnost Zhotovitele splnit povinnosti vyplývající z této Smlouvy, a že takové řízení nebylo vůči němu zahájeno a že ani nehrozí zahájení takového řízení.

7. PRÁVA Z VAD, SANKCE A Odstoupení od Smlouvy

- 7.1. Oznámení o výskytu vady bude Objednatelem učiněno písemně a doručeno Zhotoviteli. V písemné oznámení o výskytu vady Objednatel vadu popíše, uvede, jak se projevuje a uvede požadovaný způsob odstranění vady. Zhotovitel je povinen nastoupit k odstranění vady Díla nejpozději do 10 kalendářních dnů od doručení písemného oznámení o výskytu vady Objednatelem a vadu Díla odstranit nejpozději do 10 kalendářních dnů ode dne doručení oznámení o výskytu vady Objednatele, nebude-li dohodnuto mezi Smluvními stranami písemně jinak.
- 7.2. Je-li vadné plnění podstatným porušením této Smlouvy, má Objednatel právo na odstranění vady opravou nebo úpravou Díla, na přiměřenou slevu z Ceny nebo má právo odstoupit od této Smlouvy. Smluvní strany se dohodly, že za podstatné porušení této Smlouvy zakládající právo Objednatele odstoupit od této Smlouvy, bude považováno zejména:
- a) prodlení Zhotovitele s provedením Díla dle čl. 2. odst. 2.1. této Smlouvy o více než 10 kalendářních dnů;
 - b) prodlení Zhotovitele s odstraněním vad a nedodělků dle čl. 4. odst. 4.1. této Smlouvy o více než 10 kalendářních dnů;
 - c) jestliže Zhotovitel ujistil Objednatele, že Dílo má určité vlastnosti, zejména vlastnosti Objednatelem vymíněné, anebo že nemá žádné vady, a toto ujištění se následně ukáže nepravdivým.
- 7.3. Zhotovitel je povinen provádět Dílo v souladu s touto Smlouvou, pokyny, příkazy a požadavky Objednatele a v souladu s obecně závaznými právními předpisy. Jestliže Zhotovitel tyto povinnosti vyplývající z této Smlouvy poruší a nezjedná nápravu ani v dodatečně přiměřené lhůtě poskytnuté mu Objednatelem, má Objednatel právo od této Smlouvy odstoupit.
- 7.4. Objednatel je dále oprávněn odstoupit od této Smlouvy, jestliže zjistí, že Zhotovitel:
- a) nabízel, dával, přijímal nebo zprostředkovával určité hodnoty s cílem ovlivnit chování nebo jednání kohokoliv, ať již státního úředníka nebo někoho jiného, přímo nebo nepřímo, při uzavírání nebo provádění této Smlouvy; nebo
 - b) zkresloval jakékoliv skutečnosti za účelem uzavření nebo provádění této Smlouvy ke škodě Objednatele, včetně užití podvodných praktik k potlačení a snížení výhod volné a otevřené soutěže.
- 7.5. Odstoupení od této Smlouvy musí být učiněno v písemné formě a doručeno Zhotoviteli. Odstoupením se závazek založený touto Smlouvou zrušuje od počátku a Smluvní strany se vypořádají podle příslušných ustanovení Občanského zákoníku o bezdůvodném obohacení. Účinky odstoupení od Smlouvy nastávají okamžikem doručení písemného oznámení o odstoupení od této Smlouvy Zhotoviteli. Odstoupení od této Smlouvy se nedotýká práva na zaplacení smluvní pokuty a úroku z prodlení, pokud již dospěl, práva na náhradu škody ani ujednání, které má vzhledem ke své povaze zavazovat Smluvní strany i po odstoupení od této Smlouvy, tj. zejména ani ujednání o způsobu řešení sporů a volbě práva. Obdobné platí i pro předčasné ukončení této Smlouvy jiným způsobem.
- 7.6. Bude-li Objednatel v prodlení s úhradou faktury, je Zhotovitel oprávněn požadovat úhradu úroku z prodlení z dlužné částky ve výši stanovené příslušnými právními předpisy.

- 7.7. V případě prodlení Zhotovitele s provedením a předáním dokončeného Díla v dohodnutém termínu (viz. čl. 2. odst. 2.1. této Smlouvy), a/nebo v případě prodlení Zhotovitele s odstraněním vad a nedodělků zjištěných při předání a převzetí Díla (viz. čl. 4. odst. 4.1. této Smlouvy), je Zhotovitel povinen zaplatit Objednateli smluvní pokutu ve výši 0,5 % z Ceny za každý i započatý den prodlení.
- 7.8. Poruší-li Zhotovitel povinnosti stanovené v čl. 5., odst. 5.3., 5.4., 5.5., 5.6., 5.9. a 5.11 této Smlouvy a/nebo ukáže-li se nepravdivým některé z prohlášení Zhotovitele uvedených v čl. 6., odst. 6.1., 6.3. a 6.5. této Smlouvy, je Zhotovitel povinen zaplatit Objednateli smluvní pokutu ve výši 1.000,- Kč za každý případ porušení povinnosti a/nebo nepravdivosti prohlášení.
- 7.9. V případě porušení povinností Zhotovitele dle čl. 5. odst. 5.8. této Smlouvy je Zhotovitel povinen uhradit Objednateli smluvní pokutu ve výši 50.000,- Kč za každý jednotlivý případ porušení povinnosti.
- 7.10. Smluvní pokuty jsou splatné do 30 kalendářních dní ode dne doručení výzvy Objednatele k jejich zaplacení Zhotoviteli. Závazek úhrady se považuje za dodrženy, je-li nejpozději v poslední den lhůty připsána předmětná platba na účet Objednatele.
- 7.11. Zaplacením jakékoliv smluvní pokuty dle této Smlouvy není dotčena povinnost Zhotovitele nahradit škodu vzniklou Objednateli z porušení smluvní povinnosti, ke kterému se smluvní pokuta vztahuje. Objednatel je oprávněn požadovat náhradu škody v plné výši bez ohledu na ujednanou smluvní pokutu.

8. TRVÁNÍ SMLOUVY

- 8.1. Tato Smlouva se uzavírá na dobu určitou, a to do splnění všech povinností Zhotovitele vyplývajících z této Smlouvy.
- 8.2. Před uplynutím doby dle odst. 8.1. tohoto článku lze tuto Smlouvu ukončit na základě vzájemné písemné dohody obou Smluvních stran, výpovědí ze strany Objednatele nebo odstoupením od Smlouvy dle čl. 7. odst. 7.2., 7.3. a 7.4. této Smlouvy, popř. dle příslušných ustanovení Občanského zákoníku.
- 8.3. Objednatel je oprávněn ukončit tuto Smlouvu písemnou výpovědí s výpovědní dobou v délce 7 kalendářních dní, která počíná běžet dnem následujícím po doručení písemné výpovědi Zhotoviteli.
- 8.4. V případě předčasného ukončení této Smlouvy dohodou či odstoupením jsou Smluvní strany povinny provést vypořádání vzájemných práv a povinností v souladu s příslušnými právními předpisy.

9. ZÁVĚREČNÁ USTANOVENÍ

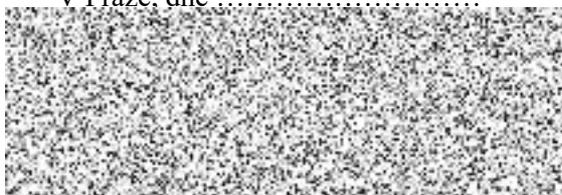
- 9.1. Tato Smlouva a práva a povinnosti z ní vyplývající se řídí právním řádem České republiky. Práva a povinnosti Smluvních stran, pokud nejsou upraveny touto Smlouvou, se řídí Občanským zákoníkem a předpisy souvisejícími.
- 9.2. Veškeré případné spory vzniklé mezi Smluvními stranami na základě nebo v souvislosti s touto Smlouvou budou primárně řešeny jednáním Smluvních stran. V případě, že tyto spory nebudou v přiměřené době vyřešeny, budou k jejich projednání a rozhodnutí příslušné obecné soudy České republiky.
- 9.3. Tato Smlouva může být měněna nebo doplňována pouze formou písemných vzestupně číslovaných dodatků podepsaných oběma Smluvními stranami. Ke změnám či doplnění neprovedeným písemnou formou se nepřihlíží.

- 9.4. V případě, že některé ustanovení této Smlouvy je nebo se stane v budoucnu neplatným, neúčinným či nevymahatelným nebo bude-li takovým shledáno příslušným orgánem, zůstávají ostatní ustanovení této Smlouvy v platnosti a účinnosti, pokud z povahy takového ustanovení nebo z jeho obsahu anebo z okolností, za nichž byla tato Smlouva uzavřena, nevyplývá, že jej nelze oddělit od ostatního obsahu této Smlouvy. Smluvní strany se zavazují bezodkladně nahradit neplatné, neúčinné nebo nevymahatelné ustanovení této Smlouvy ustanovením jiným, které svým obsahem a smyslem odpovídá nejlépe ustanovení původnímu a této Smlouvě jako celku.
- 9.5. Smluvní strany na sebe přebírají nebezpečí změny okolností v souvislosti s právy a povinnostmi Smluvních stran vzniklými na základě této Smlouvy. Smluvní strany vylučují uplatnění ustanovení § 1765 odst. 1 a § 1766 Občanského zákoníku na svůj smluvní vztah založený touto Smlouvou.
- 9.6. Zhotovitel se jako osoba povinná dle § 2 písm. e) zákona č. 320/2001 Sb., o finanční kontrole ve veřejné správě a o změně některých zákonů (zákon o finanční kontrole), ve znění pozdějších předpisů zavazuje k součinnosti při výkonu finanční kontroly ve smyslu zákona o finanční kontrole. Zhotovitel se dále zavazuje umožnit všem oprávněným subjektům provést kontrolu dokladů souvisejících s plněním této Smlouvy, a to po dobu určenou k jejich archivaci v souladu s příslušnými právními předpisy.
- 9.7. Smluvní strany bezvýhradně souhlasí s uveřejněním této Smlouvy v plném znění včetně Ceny a veškerých metadat v souladu s příslušnými právními předpisy, které se na uveřejnění této Smlouvy vztahují, tj. zejména v souladu se zákonem č. 340/2015 Sb., o zvláštních podmínkách účinnosti některých smluv, uveřejňování těchto smluv a o registru smluv (zákon o registru smluv), ve znění pozdějších předpisů.
- 9.8. Tato Smlouva nabývá platnosti dnem jejího podpisu oběma Smluvními stranami a účinnosti dnem jejího uveřejnění dle čl. 9. odst. 9.7. této Smlouvy. Podle dohody Smluvních stran uveřejnění této Smlouvy provede Objednatel.
- 9.9. Tato Smlouva bude uzavřena v listinné nebo elektronické podobě. Je-li tato Smlouva uzavřena v listinné podobě, je podepsána vlastnoručně Smluvními stranami a vyhotovena ve 3 stejnopisech, z nichž každý bude považován za prvopis, přičemž 2 si ponechá Objednatel a 1 vyhotovení obdrží Zhotovitel. Je-li tato Smlouva uzavřena elektronicky, je podepsána pomocí uznávaných elektronických podpisů osob oprávněných jednat za Smluvní strany.
- 9.10. Nedílnou součástí této Smlouvy jsou její přílohy:
- a) Příloha č. 1: Podrobná specifikace Díla;
 - b) Příloha č. 2: Výzva Evropské komise „rescEU Transition Aerial Forest Firefighting Capacities -Forest fire season 2024“;
 - c) Příloha č. 3: Dohoda o grantu - kapitola „24.2 Certificate on the financial statements (CFS)“;
 - d) Příloha č. 4: Pokyny pro vypracování CFS.
- 9.11. **Smluvní strany prohlašují, že si tuto Smlouvu před jejím podpisem řádně přečetly, jejímu obsahu rozumějí, že je tato Smlouva projevem jejich pravé, svobodné a omylu prosté vůle a na důkaz toho připojují své podpisy.**

OBJEDNATEL

ZHOTOVITEL

V Praze, dne



**Česká republika – Ministerstvo životního
prostředí**

Ing. Aleš Kašpar, vrchní ředitel sekce
ekonomicko-provozní

BDO Audit s.r.o.

Ing. Ondřej Šnejdar, jednatel

Příloha č. 1: Podrobná specifikace Díla

Objednatel coby příjemce grantu Evropské komise rescEU Transition na projekt „Czech republic - rescEU Transition Forest Firefighting Capacities using helicopter – 1“ (zkratka projektu: rescEU -AFFF-H-CZ 1, registrační číslo projektu: 101172918; dále jen „projekt“) požaduje pro účely závěrečného vyúčtování projektu následující:

- ověření správnosti nákladů uplatněných v projektu, a to:
 - v souladu s podmínkami projektu a požadavky poskytovatele grantu, uvedenými ve výzvě Evropské komise „rescEU Transition Aerial Forest Firefighting Capacities -Forest fire season 2024 (viz příloha č. 2 této Smlouvy), a
 - dle postupů mezinárodního standardu International Standard on Related Services (ISRS) 4400 (revised); bude požadováno doložení tohoto certifikátu;
- vypracování CFS v anglickém jazyce podle požadavků, uvedených v kapitole 24.2. uzavřené dohody o grantu (viz příloha č. 3 této Smlouvy), a podle pokynů Evropské komise pro vypracování CFS (viz příloha č. 4).
- předání CFS Ministerstvu životního prostředí do 15.11. 2024.

Objednatel dále požaduje, aby byly výše uvedené činnosti provedeny při dodržení veškerých právních předpisů České republiky s důrazem na legální zaměstnávání, spravedlivé odměňování a dodržování bezpečnosti a ochrany zdraví při práci, a to i ze strany případných subdodavatelů, kteří vykonávají činnost na území České republiky.

Evidenční číslo přidělené z Centrální evidence smluv: 240326

**Příloha č. 2: Výzva Evropské komise „rescEU Transition Aerial Forest Firefighting Capacities
-Forest fire season 2024”**



Union Civil Protection Mechanism (UCPM)

Invitation to submit a proposal

**rescEU Transition Aerial Forest Firefighting Capacities -
Forest fire season 2024**

(UCPM-2024-rescEU-Transition-IBA)

Version 1.0
8 December 2023

HISTORY OF CHANGES			
Version	Publication Date	Change	Page
1.0	19.10.2023	<ul style="list-style-type: none"> ▪ Initial version 	
1.1	08.12.2023	<ul style="list-style-type: none"> ▪ Invitation extended to all MS and PS, covering both planes and helicopters: ▪ Expected outcomes ▪ Available budget ▪ Timetable ▪ Eligible countries ▪ Eligible capacities/assets ▪ Project duration ▪ Pre-financing payment scheme ▪ Project acronyms 	<p>6</p> <p>6</p> <p>7</p> <p>9</p> <p>10</p> <p>16</p> <p>18</p> <p>21</p>
		<ul style="list-style-type: none"> ▪ 	



EUROPEAN COMMISSION
DIRECTORATE-GENERAL FOR EUROPEAN CIVIL PROTECTION AND HUMANITARIAN
AID OPERATIONS (ECHO)
ECHO.A - Emergency Management and rescEU
ECHO.A.2 - Capacities and Operational Support

Call document

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0. Introduction

This is an invitation to submit proposals for EU **action grants** in the field of aerial forest firefighting under the **European Union Civil Protection Mechanism**.

This document sets out the conditions to apply for funding of rescEU transition capacities in the framework of the transitional provisions for rescEU under the Union Civil Protection Mechanism.

This measure will be implemented through direct grants and will only refer to stand-by activities. All costs that could result from deployment will be covered by another source of funding.

The regulatory framework for this EU Funding Programme is set out in:

- Regulation 2018/1046 ([EU Financial Regulation](#))
- the basic act (Decision No [1313/2013/EU](#) ⁽¹⁾)
- Implementing Decision ([EU](#)) [2019/570](#) ⁽²⁾.

The invitation is launched in accordance with the [Multi-Annual Work Programme 2021 – 2026](#) ⁽³⁾ and will be managed by **European Commission, Directorate-General for European Civil Protection and Humanitarian Aid Operations (DG ECHO)**.

The call covers the following **topic**:

- **UCPM-2024-rescEU-Transition-IBA** — rescEU Transition Aerial Forest Firefighting Capacities

We invite you to read the **call documentation** carefully, and in particular this Call Document, the Model Grant Agreement, the [EU Funding & Tenders Portal Online Manual](#) and the [EU Grants AGA – Annotated Grant Agreement](#).

These documents provide clarifications and answers to questions you may have when preparing your application:

- the [Call Document](#) outlines the:
 - background, objectives, scope, activities that can be funded and the expected results (*sections 1 and 2*)
 - available budget and timetable (*sections 3 and 4*)
 - admissibility and eligibility conditions, criteria for financial and operational capacity and exclusion (*sections 5, 6 and 7*)

⁽¹⁾ Decision No 1313/2013/EU of the European Parliament and of the Council of 17 December 2013 on a Union Civil Protection Mechanism (OJ L 347, 20.12.2013, p. 924), as amended by the [Regulation \(EU\) 2021/836](#) of the European Parliament and of the Council of 20 May 2021 (OJ L 185, 26.5.2021, p. 1–22) and by [Decision \(EU\) 2023/2671](#) of the European Parliament and of the Council of 22 November 2023 to extend the rescEU transitional period.

⁽²⁾ Commission Implementing Decision (EU) 2019/570 of 8 April 2019 laying down rules for the implementation of Decision No 1313/2013/EU of the European Parliament and of the Council as regards rescEU capacities and amending Commission Implementing Decision 2014/762/EU

⁽³⁾ Commission Implementing Decision C(2023)6621 final of 6 October 2023 on the financing of the Union Civil Protection Mechanism and adopting a multi-annual work programme for 2021-2026 repealing and replacing Implementing Decision C(2022)9290 final

- evaluation and award procedure (*section 8*)
- award criteria (*section 9*)
- legal and financial set-up of the Grant Agreements (*section 10*)
- how to submit an application (*section 11*)
- the Online Manual outlines:
 - the procedures to register and submit applications online via the EU Funding & Tenders Portal ('Portal')
 - recommendations for the preparation of the application.
- the AGA — Annotated Grant Agreement contains:
 - detailed annotations on all the provisions in the Grant Agreement you will have to sign in order to obtain the grant (including cost eligibility, payment schedule, accessory obligations, etc.).

1. Background

The Union Civil Protection Mechanism ('the Union Mechanism') governed by Decision No 1313/2013/EU as amended by Decision 2019/420/EU ⁽⁴⁾ (hereafter "Decision No 1313/2013/EU"), strengthens cooperation between the Union and the Member States and facilitates coordination in the field of civil protection in order to improve the Union's response to natural and man-made disasters.

Decision No 1313/2013/EU defines the legal framework of rescEU. rescEU aims to provide assistance in overwhelming situations where overall existing capacities at national level and those committed by Member States to the European Civil Protection Pool are not able to ensure an effective response.

Recent years have shown a sharp increase in the number of extreme forest fires in Europe, with serious economic, environmental and social consequences. In particular, the 2017, 2018 and 2022 forest fire seasons demonstrated the need to be prepared when disasters severely and simultaneously affect several Member States.

The changing nature of the forest fire risk has resulted in response capacity gaps at Union level. These gaps were particularly evident during the 2022 forest firefighting season when capacities made available via the Union Mechanism were insufficient to respond to the needs of countries requesting assistance which led to the observation of some gaps in certain periods of the season in terms of availability of rescEU transition capacities.

For the aforementioned reasons, the Commission defines in Commission Implementing Decision 2019/570/EU ⁽⁵⁾, aerial forest firefighting capacities using planes and helicopters as the initial rescEU composition in terms of capacities.

According to Article 35 of Decision No 1313/2013/EU, Union financial support may be provided to cover 75% of the costs necessary to ensure rapid access to national

⁽⁴⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32019D0420>

⁽⁵⁾ Commission Implementing Decision (EU) 2019/570 of 8 April 2019 laying down rules for the implementation of Decision No 1313/2013/EU of the European Parliament and of the Council as regards rescEU capacities and amending Commission Implementing Decision 2014/762/EU

capacities in areas such as forest firefighting. This measure aims to address temporary shortcomings and to ensure a smooth transition towards the full deployment of rescEU.

Please be aware that the national capacities funded through a grant registered in CECIS will be designated as rescEU capacities. By way of derogation from Article 12(6) of Decision No 1313/2013/EU, the decision on the deployment of the capacities will be taken by the Member States that own these capacities (see Article 35 of Decision No 1313/2013/EU).

In order to guarantee an effective and timely response, the Commission will seek to ensure equitable geographical distribution when awarding the grants.

2. Objectives and Expected Outcomes

Objectives

The objective of the grant, through the funding of stand-by costs, is to ensure rapid access to national aerial forest firefighting means to address temporary shortcomings in case of extraordinary forest fires, and to ensure a timely and effective response to the needs for the upcoming forest fire seasons.

Expected outcomes

The expected outcome is to make available aerial forest firefighting capacities using planes and helicopters at EU level for response.

The proposed capacity shall be capable of carrying out the following types of interventions: pre-positioning, rapid intervention response (less than 24 hours), and deployment.

The capacity shall meet the necessary quality requirements specified in the Annex of the Implementing Decision (EU) 2019/570.

For aerial firefighting capacities using planes, the aircrafts must have preferably the ability to scoop.

For aerial firefighting capacities using helicopters, only capacities made of one helicopter with a minimum capacity of 3 000 litres will be taken into consideration for funding. Options to enlarge the operational response capacities of the aircraft (floods, medevac, rescue in mountains or at sea, etc.) will be assessed positively.

The response capacities should be strategically and geographically positioned to allow for quick and effective deployment to different risk prone areas, mainly inside Europe.

3. Available budget

The indicative budget available for the co-financing of projects under this invitation is **EUR 40 000 000**.

We reserve the right not to distribute all available funds depending on the applications received and the results of the evaluation.

4. Timetable and deadlines

Steps	Date and time or indicative period
Call opening	8 December 2023
Deadline for submission	17 January 2024 – 17:00 CET (Brussels)
Evaluation (tentative)	February - April 2024
Information on evaluation results (tentative)	April - May 2024
Grant agreement preparation and signature (tentative)	May - June 2024
Starting date of the aircraft stand-by period	Not before 15 th of June 2024 for planes, unless regional specificities Not before 1 st July 2024 for helicopters

5. Admissibility

Proposals must be submitted before the **call deadline** (see *timetable in section 4*).

No modification to the application is allowed once the deadline for submission has elapsed. However, if there is a need to clarify certain aspects or to correct clerical mistakes, we may contact you during the evaluation process or the grant agreement preparation phase.

Proposals must be submitted **electronically** via the Funding & Tenders Portal Electronic Submission System (accessible via the link in the invitation letter). Paper submissions are NOT possible.

Proposals (including annexes and supporting documents) must be submitted using the forms provided *inside* the Submission System (not the documents available on the Topic page — they are only for information).

Proposals must be **complete** and contain all the requested information and all required annexes and supporting documents:

- Application form Part A contains administrative information about the participant organisations (future coordinator, beneficiaries and affiliated entities) and the summarised budget for the project
(Filled in directly online)
- Application form Part B (description of the action) contains the technical description of the project
(Mandatory word template available in the Electronic Submission Service, completed and then assembled and re-uploaded as PDF in the system)
- **Mandatory annexes** for this invitation (to be uploaded as PDF files):
 - Detailed budget tables
(Mandatory [excel template](#) available in the Electronic Submission Service System or to be downloaded from the Funding and Tender Portal)

- Aerial forest fire module fact sheet
(Mandatory word template available in the Electronic Submission Service)
- Activity reports of the previous year from all participants: not applicable to public authorities
- List of previous projects (key projects for the last 4 years)
- Letter of support from the competent national civil protection authority: not applicable to national civil protection authorities themselves.

The Description of Action and the annexes must be drafted in one of the EU official languages. However, in order to facilitate assessment by evaluators, applicants are encouraged to submit their application in English.

Please note that the amounts entered into the summarised budget table (filled in directly online) must correspond to the amounts calculated in the detailed budget table. In case of discrepancies, the amounts in the online summarised budget table will prevail.

At proposal submission, you will have to confirm that you have the **mandate to act** for all applicants. Moreover you will have to confirm that the information in the application is correct and complete and that the participants comply with the conditions for receiving EU funding (especially eligibility, financial and operational capacity, exclusion, etc.). Before signing the grant agreement, each beneficiary and affiliated entity will have to confirm this again by signing a declaration of honour (DoH). Applications without full support will be rejected.

Applications must be **readable, accessible** and **printable**.

Proposals are limited to **70 pages** (Part B). Evaluators will not consider any additional pages.

You may be asked at a later stage for further documents (*for legal entity validation, financial capacity check, bank account validation, etc.*).

 For more information about the submission process (including IT aspects), consult the [Online Manual](#).

6. Eligibility

Eligible participants (eligible countries)

Proposals may be submitted by Member States' or Participating States' competent authorities or other entities authorised by the Member State or Participating State to request and receive financial support from the Commission on behalf of that Member State or Participating State for standby costs of national capacities registered for a transitional period of time as "rescEU".

In order to be eligible, the applicants (beneficiaries and affiliated entities) must be:

- legal entities (public or private bodies)
- established in one of the eligible countries, i.e.:
 - EU Member States (including overseas countries and territories (OCTs)),

- UCPM Participating States: Albania, Bosnia and Herzegovina, Iceland, Montenegro, North Macedonia, Moldova, Norway, Serbia and Türkiye ([list of participating countries](#)).

All participants and affiliated entities must register in the [Participant Register](#) before submitting the proposal. The participants and affiliated entities proposed to be awarded a grant will have to be validated by the Central Validation Service (conducted by Research Executive Agency) before the signature of the grant agreement. For this validation, they will be requested to upload in the Participant Register documents showing their legal status and origin.

Other entities may participate in other consortium roles, such as associated partners, subcontractors, third parties giving in-kind contributions, etc. (see *section 13*).

Specific cases

- Natural persons are NOT eligible.
- International organisations ⁽⁶⁾ are NOT eligible.
- EU bodies can NOT be part of the consortium.
- Entities without legal personality — Entities which do not have legal personality under their national law may exceptionally participate, provided that their representatives have the capacity to undertake legal obligations on their behalf, and offer guarantees for the protection of the EU financial interests equivalent to that offered by legal persons ⁽⁷⁾.
- Associations and interest groupings - Entities composed of members may participate as 'sole beneficiaries' or 'beneficiaries without legal personality' ⁽⁸⁾.  Please note that if the action will be implemented by the members, they should also participate (either as beneficiaries or as affiliated entities, otherwise their costs will NOT be eligible).
- Countries currently negotiating association agreements — Beneficiaries from countries with ongoing negotiations may participate in the call and can sign grants if the negotiations are concluded before grant signature (with retroactive effect, if provided in the agreement).
- EU restrictive measures — Special rules apply for certain entities (e.g. entities subject to [EU restrictive measures](#) under Article 29 of the Treaty on the European Union (TEU) and Article 215 of the Treaty on the Functioning of the EU (TFEU) ⁽⁹⁾. Such entities are not eligible to participate in any capacity, including as beneficiaries, affiliated entities, associated partners, third parties giving in-kind contributions, subcontractors or recipients of financial support to third parties (if any).

 For more information, see [Rules for Legal Entity Validation, LEAR Appointment and Financial Capacity Assessment](#).

⁽⁶⁾ For the legal definition, see Article 156 EU Financial Regulation [2018/1046](#).

⁽⁷⁾ See Article 197(2)(c) EU Financial Regulation [2018/1046](#).

⁽⁸⁾ For the definitions, see Articles 187(2) and 197(2)(c) EU Financial Regulation [2018/1046](#).

⁽⁹⁾ Please note that the EU Official Journal contains the official list and, in case of conflict, its content prevails over that of the [EU Sanctions Map](#).

Consortium composition

Applications by single applicants are allowed.

Eligible capacities/assets

rescEU capacities shall meet the necessary quality requirements specified in the Annex of the Implementing Decision (EU) 2019/570.

Aerial firefighting capacities using planes must have preferably the ability to scoop.

For aerial firefighting capacities using helicopters, only capacities made of one helicopter with a minimum capacity of 3 000 litres will be taken into consideration for funding. Options to enlarge the operational response capacities of the aircraft (floods, medevac, rescue in mountains or at sea, etc.) will be assessed positively.

Eligible activities

Eligible activities are the ones set out in section 2 above.

The activities ensuring rapid access to national aerial forest firefighting means (capacities using planes and helicopters) will be considered as eligible for the grant.

The following types of activities are eligible under this invitation:

- Maintenance;
- Training necessary to maintain the operational skills of the staff during the implementation period of the action;
- Preparatory work on the preparation, negotiation, conclusion and management of contracts to ensure the stand-by availability of the necessary response capacities.

Projects must comply with EU policy interests and priorities (such as environment, social, security, industrial and trade policy, etc.).

Ineligible activities

The following activities are not considered as eligible for funding under this invitation:

- Activities defined under Article 21(2) of Decision No 1313/2013/EU (adaptation activities including repair activities);
- Activities linked to the certification of the capacities/assets;
- Activities linked to the purchase, development, and/or operation of new response capacities/assets in a disaster situation;
- Activities linked to the deployment of the aerial forest firefighting means (e.g. travel and subsistence costs during deployment).

Financial support to third parties is not allowed.

Geographic location (target countries)

Proposals must relate to activities taking place in the eligible countries (see above).

Security

Projects involving EU classified information must undergo security scrutiny to authorise funding and may be made subject to specific security rules (detailed in a security aspects letter (SAL) which is annexed to the Grant Agreement).

These rules (governed by Decision [2015/444](#) and its implementing rules and/or national rules) provide for instance that:

- projects involving information classified TRES SECRET UE/EU TOP SECRET (or equivalent) can NOT be funded
- classified information must be marked in accordance with the applicable security instructions in the SAL
- information with classification levels CONFIDENTIEL UE/EU CONFIDENTIAL or above (and RESTREINT UE/ EU RESTRICTED, if required by national rules) may be:
 - created or accessed only on premises with facility security clearing (FSC) from the competent national security authority (NSA), in accordance with the national rules
 - handled only in a secured area accredited by the competent NSA
 - accessed and handled only by persons with valid personnel security clearance (PSC) and a need-to-know
- at the end of the grant, the classified information must either be returned or continued to be protected in accordance with the applicable rules
- action tasks involving EU classified information (EUCI) may be subcontracted only with prior written approval from the granting authority and only to entities established in an EU Member State or in a non-EU country with a security of information agreement with the EU (or an administrative arrangement with the Commission)
- disclosure of EUCI to third parties is subject to prior written approval from the granting authority.

Please note that, depending on the type of activity, facility security clearing may have to be provided before grant signature. The granting authority will assess the need for clearing in each case and will establish their delivery date during grant preparation. Please note that in no circumstances can we sign any grant agreement until at least one of the beneficiaries in a consortium has facility security clearing.

Further security recommendations may be added to the Grant Agreement in the form of security deliverables (*e.g. create security advisory group, limit level of detail, use fake scenario, exclude use of classified information, etc.*).

Beneficiaries must ensure that their projects are not subject to national/third-country security requirements that could affect implementation or put into question the award of the grant (*e.g. technology restrictions, national security classification, etc.*). The granting authority must be notified immediately of any potential security issues.

7. Financial and operational capacity and exclusion

Financial capacity

Applicants must have **stable and sufficient financial resources** to successfully implement the project and contribute their share. Organisations participating in several projects must have sufficient capacity to implement all these projects.

The financial capacity check will be carried out on the basis of the documents you will be requested to upload in the [Participant Register](#) during grant preparation (*e.g. profit and loss account and balance sheet, business plan, audit report produced by an approved external auditor, certifying the accounts for the last closed financial year, etc.*). The analysis will be based on neutral financial indicators, but will also take into account other aspects, such as dependency on EU funding and deficit and revenue in previous years.

The check will normally be done for all beneficiaries, except:

- public bodies (entities established as public body under national law, including local, regional or national authorities) or international organisations
- if the individual requested grant amount does not exceed EUR 60 000.

If needed, it may also be done for affiliated entities.

If we considers that a beneficiary's financial capacity is not satisfactory, we may require:

- further information
- an enhanced financial responsibility regime, i.e. joint and several responsibility for all beneficiaries or joint and several liability of affiliated entities (*see below, section 10*)
- pre-financing paid in instalments
- (one or more) pre-financing guarantees (*see below, section 10*)

or

- propose no pre-financing
- request that the member of the consortium is replaced or, if needed, reject the entire application.

 For more information, see [Rules for Legal Entity Validation, LEAR Appointment and Financial Capacity Assessment](#).

Operational capacity

Applicants must have the **know-how, qualifications** and **resources** to successfully implement the project and contribute their share (including sufficient experience in EU/trans-national projects of comparable size and nature).

This capacity will be assessed together with the 'Quality' award criterion on the basis of the competence and experience of the applicants and their project teams, including operational resources (human, technical and other) or, exceptionally, the measures proposed to obtain it by the time the task implementation starts.

If the evaluation of the award criterion is positive, the applicants are considered to have sufficient operational capacity.

Applicants will show their operational capacity via the following information:

- The description of the applicants provided in Part B Project Technical Description;
- The description of the applicants overall existing fleet, type of capacity, number, crew, etc., and existing competence and organisation to fulfil the objective of the project as described in Part B Project Technical Description;
- The applicants' activity reports of last year;
- The list of previous international deployments of the capacity provided in Part B Project Technical Description;
- A list of EU funded actions/projects over the last 4 years.

Additional supporting documents may be requested, if needed to confirm the operational capacity of any applicant.

Public bodies are exempted from the operational capacity check.

Exclusion

Applicants which are subject to an **EU exclusion decision** or in one of the following **exclusion situations** that bar them from receiving EU funding can NOT participate ⁽¹⁰⁾:

- bankruptcy, winding up, affairs administered by the courts, arrangement with creditors, suspended business activities or other similar procedures (including procedures for persons with unlimited liability for the applicant's debts);
- in breach of social security or tax obligations (including if done by persons with unlimited liability for the applicant's debts);
- guilty of grave professional misconduct ⁽¹¹⁾ (including if done by persons having powers of representation, decision-making or control, beneficial owners or persons who are essential for the award/implementation of the grant);
- committed fraud, corruption, links to a criminal organisation, money laundering, terrorism-related crimes (including terrorism financing), child labour or human trafficking (including if done by persons having powers of representation, decision-making or control, beneficial owners or persons who are essential for the award/implementation of the grant);
- shown significant deficiencies in complying with main obligations under an EU procurement contract, grant agreement, prize, expert contract, or similar (including if done by persons having powers of representation, decision-making or control, beneficial owners or persons who are essential for the award/implementation of the grant);

⁽¹⁰⁾ See Articles 136 and 141 of EU Financial Regulation 2018/1046.

⁽¹¹⁾ Professional misconduct includes: violation of ethical standards of the profession, wrongful conduct with impact on professional credibility, false declarations/misrepresentation of information, participation in a cartel or other agreement distorting competition, violation of IPR, attempting to influence decision-making processes or obtain confidential information from public authorities to gain advantage.

- guilty of irregularities within the meaning of Article 1(2) of Regulation No [2988/95](#) (including if done by persons having powers of representation, decision-making or control, beneficial owners or persons who are essential for the award/implementation of the grant);
- created under a different jurisdiction with the intent to circumvent fiscal, social or other legal obligations in the country of origin or created another entity with this purpose (including if done by persons having powers of representation, decision-making or control, beneficial owners or persons who are essential for the award/implementation of the grant).

Applicants will also be refused if it turns out that ⁽¹²⁾:

- during the award procedure they misrepresented information required as a condition for participating or failed to supply that information;
- they were previously involved in the preparation of the call and this entails a distortion of competition that cannot be remedied otherwise (conflict of interest).

8. Evaluation and award procedure

Applications will undergo the **standard submission and evaluation procedure** (one-stage submission + one-step evaluation).

An **evaluation committee** will assess all applications. They will first be checked for formal requirements (admissibility and eligibility, *see sections 5 and 6*). Applications found admissible and eligible will be evaluated against the operational capacity and award criteria and then ranked according to their score (*see sections 7 and 9*).

All applicants will be informed about the evaluation result (**evaluation result letter**).

Successful applicants will be invited for grant preparation. The other ones will be put on the reserve list or rejected.

 No commitment for funding — Invitation to grant preparation does NOT constitute a formal commitment for funding. We still need to make various legal checks before awarding the grant: legal entity validation, financial capacity, exclusion check, etc.

Grant preparation will involve a dialogue in order to fine-tune technical or financial aspects of the project and may require extra information from your side. It may also include adjustments to the application to address recommendations of the evaluation committee or other concerns. Compliance will be a pre-condition for signing the grant agreement.

If you believe that the evaluation procedure was flawed can submit a **complaint** (following the deadlines and procedures set out in the evaluation result letter). Please note that notifications which have not been opened within 10 days after sending are considered to have been accessed and that deadlines will be counted from opening/access (*see also [Funding & Tenders Portal Terms and Conditions](#)*). Please also be aware that for complaints submitted electronically, there may be character limitations.

⁽¹²⁾ See Article 141 EU Financial Regulation [2018/1046](#).

9. Award criteria

The award criteria facilitate the evaluation of applications in relation to the set objectives and priorities. They enable the selection of proposals which the Contracting Authority can be confident will comply with its objectives and priorities.

The **award criteria** for this invitation are as follows:

- Relevance (maximum score: 30 points)

- The relevance of the project and its contribution to the general objective of Decision No 2013/1313/EU, and particularly to the specific objectives / priorities described in section 2 above.
- The suitability of the type of capacities/assets to achieve the objective of the project.

- Quality, effectiveness (maximum score: 40 points)

- How the proposed response capacity can ensure timely project implementation.
- How the applicant demonstrate that the capacity will be available for deployment over the duration of the project.
- How the level of interoperability is ensured (i.e. type of radio communication, use of existing EU SOP's developed by the Commission and the Member States, etc.).
- Cost efficiency.

- Impact: Response adaptability and EU added-value (maximum score: 30 points)

- How the applicant justifies that the response capacity proposed is the most suitable for deployment.
- Whether the capacity can be used in various scenarios of extraordinary forest fire, adaptability to a variety of geographic conditions, and ability to benefit other Member States affected by extraordinary disasters.

Maximum score: 100 points

Individual threshold: 50% per criterion

Overall threshold: 65 points.

Proposals that pass the individual thresholds and the overall threshold will be considered for funding — within the limits of the available call budget. Other proposals will be rejected.

The applications will be ranked according to their total score. Should two or more proposals obtain equal total scores, they will be ranked according to their score for criterion "Impact, Response adaptability", then if a tie remains, according to their score for criterion "Quality, effectiveness".

In addition to the above-mentioned award criteria, when awarding the projects, the Commission reserves the right to take into account the geographical repartition of the capacities to ensure an optimal coverage of the EU. In case of competing proposals within the same geographical area, proposals with the same overall score will be ranked according to their score for criterion "Impact, Response adaptability".

10. Legal and financial set-up of the grant agreements

If your project passes the evaluation, you will be invited for grant agreement preparation, where you will be asked to prepare the Grant Agreement together with the EU Project Officer.

This Grant Agreement will set the framework for the grant to be awarded and its terms and conditions, in particular concerning deliverables, reporting and payments.

The Model Grant Agreement that will be used (and all other relevant templates and guidance documents) can be found on [Portal Reference Documents](#).

Starting date and project duration

The project starting date and duration will be set in the Grant Agreement (*Data Sheet, point 1*).

For aerial firefighting capacities using **medium amphibious planes**, activities should primarily take place **between 15 June and 31 October 2024** (stand-by period, eligibility period for the costs). Applications covering the stand-by of capacities using medium amphibious planes primarily during the period **between 15 June 2025 and 31 October 2025** will also be considered for funding. If duly justified based on regional specificities, a different period could be -depending on budgetary availability- accepted but the duration of the eligibility period cannot be longer than 5 months each year ⁽¹³⁾.

For aerial firefighting capacities using **other types of planes**, activities should primarily take place **between 15 June and 31 October 2024** (stand-by period, eligibility period for the costs). If duly justified based on regional specificities, a different period could be -depending on budgetary availability- accepted but the duration of the eligibility period cannot be longer than 5 months.

For aerial firefighting capacities using **helicopters**, activities should primarily take place **between 1 July and 15 September 2024** (stand-by period, eligibility period for the costs). If duly justified based on regional specificities, a different period could be -depending on budgetary availability- accepted. In any event, the duration of the eligibility period cannot be longer than 3 months.

In case of unexpected meteorological circumstances, the stand-by period may be prolonged (through an amendment to the grant agreement).

Normally the starting date will be after grant signature. Retroactive application can be granted exceptionally for duly justified reasons — but never earlier than the proposal submission date.

Milestones and deliverables

The milestones and deliverables for each project will be managed through the Portal Grant Management System and will be reflected in Annex 1 of the Grant Agreement.

⁽¹³⁾ Please note that for projects covering stand-by periods both in 2024 and 2025, the duration of the grant agreement may be of 17 months. This has no impact on the fact that the eligibility period of the expenses will not be longer than 5 months per year.

The following deliverables are mandatory for all projects:

- Proof that the Aerial forest fire module factsheet-airplane validated by the Commission has been registered in CECIS: due date month 1 and/or
- Proof that the Aerial forest fire module factsheet-helicopter validated by the Commission has been registered in CECIS: due date month 1
- Pictures of the aircraft with the EU flag.

Awarded Member States will be required to participate to:

- a table-top exercise organised by the Commission (date to be defined) and
- a workshop on Aerial Forest Firefighting interoperability, Standard Operating Procedures (SOPs) and Host Nation Support (HNS).

Form of grant, funding rate and maximum grant amount

The grant parameters (maximum grant amount, funding rate, total eligible costs, etc.) will be set in the Grant Agreement (*Data Sheet, point 3 and Article 5*).

Project budget: No minimum or maximum limit. The grant awarded may be lower than the amount requested.

The grant will be a budget-based mixed actual cost grant (actual costs, with unit costs and flat rate elements). This means that it will reimburse ONLY certain types of costs (eligible costs) and ONLY costs *actually* incurred for the project (NOT the *budgeted* costs). For unit costs, you can charge the amounts calculated as explained in the Grant Agreement (*see Article 6 and Annexes 2 and 2a*).

The costs will be reimbursed at the **funding rate** fixed in the Grant Agreement (**75%**).

The grant may NOT produce a profit. If there is a profit (i.e. surplus of revenues + EU grant over costs), it will be deducted from the final grant amount. The types of revenues counted are set out in the Grant Agreement (*Article 22.3*).

Moreover, please be aware that the final grant amount may be reduced in case of non-compliance with the Grant Agreement (e.g. improper implementation, breach of obligations, etc.).

Budget categories and cost eligibility rules

The budget categories and cost eligibility rules are set in the Grant Agreement (*Data Sheet, point 3 and Article 6 and Annex 2*).

Budget categories for this call:

- A. Personnel costs:
 - A.1 Employees
 - A.2 Natural persons under direct contract
 - A.3 Seconded persons
 - A.4 SME owners and natural person beneficiaries
- B. Subcontracting costs

- C. Purchase costs:
 - C.1 Travel and subsistence
 - C.2 Equipment
 - C.3 Other goods, works and services
- E. Indirect costs: not eligible

Specific cost eligibility conditions for this call:

The eligible direct costs for the action are those necessary to ensure rapid access to national aerial forest firefighting means (stand-by costs for this grant).

In particular, the stand-by cost shall include costs related to maintenance, to staff and training, to warehousing, to insurance and other costs necessary to ensure the effective availability of such capacities.

In case of deployment of the capacities under rescEU, the costs directly linked to deployment, such as the cost of the personnel deployed or travel and subsistence during deployment, cannot be declared under this grant so as to avoid double funding.

Personnel costs:

- Supplementary payments: standard
- SME owner/natural person unit cost: Yes
- Volunteers unit cost: not eligible

The costs of personnel in charge of purely administrative and financial management tasks are not eligible. Backstopping and support staff costs are not eligible.

Travel, accommodation and subsistence unit costs: Yes

Costs of travel and related subsistence allowances are eligible provided that they are linked to stand-by activities or training activities.

Equipment costs: depreciation

Costs of purchasing, developing, and/or operating new response capacities in a disaster situation are not considered eligible under this invitation.

Office supplies and office equipment are not eligible as they are considered administrative costs.

Costs for financial support to third parties are not allowed.

Indirect costs are not eligible (0% of the eligible direct costs (categories A-D)).

VAT is not eligible.

In-kind contributions for free are allowed, but must be cost-neutral, i.e. cannot be declared as cost.

Visibility, communication: costs linked to the visibility of the project are eligible (stickers, newsletters, etc.). Costs for presenting the project on the participants' websites or social media accounts are eligible but costs for *separate* project websites are not eligible.

Reporting and payment arrangements

The reporting and payment arrangements are set in the Grant Agreement (*Data Sheet, point 4 and Articles 21 and 22*).

After grant signature, the Coordinator will normally receive **one pre-financing payment** corresponding to **70% of the maximum grant amount** to start working on the project (exceptionally less or no pre-financing). The pre-financing payment will be made within 30 days from the entry into force of the agreement.

However, for projects covering both 2024 and 2025, the pre-financing payment may be split: a first pre-financing payment of 50% of the maximum grant amount within 30 days from the entry into force of the agreement and an additional pre-financing payment of 20% linked to the progress report and request for payment submitted within 60 days after the 2024 stand-by period.

There will not be any interim payments.

Payment of the balance: At the end of the project, the Commission will calculate the final grant amount on the base of the final report submitted by the Coordinator. If the total of earlier payments is higher than the final grant amount, the Commission will ask the Coordinator to pay back the difference (recovery).

All payments will be made to the Coordinator.

Please note that you are responsible for keeping records on all the work done and the costs declared.

Pre-financing guarantees

If a pre-financing guarantee is required, it will be fixed in the Grant Agreement (*Data Sheet, point 4*). The amount will be set during grant preparation and it will normally be equal or lower than the pre-financing for your grant.

The guarantee should be in euro and issued by an approved bank/financial institution established in an EU Member State. If you are established in a non-EU country and would like to provide a guarantee from a bank/financial institution in your country, please contact us (this may be exceptionally accepted, if it offers equivalent security).

Amounts blocked in bank accounts will NOT be accepted as financial guarantees.

Pre-financing guarantees are formally NOT linked to individual consortium members, which means that you are free to organise how to provide the guarantee amount (*by one or several beneficiaries, for the overall amount or several guarantees for partial amounts, by the beneficiary concerned or by another beneficiary, etc.*). It is however important that the requested amount is covered and that the guarantee(s) are sent to us in time to make the pre-financing (scanned copy via Portal AND original by post).

If agreed with us, the bank guarantee may be replaced by a guarantee from a third party.

The guarantee will be released at the end of the grant, in accordance with the conditions laid down in the Grant Agreement.

Certificates

Depending on the type of action, size of grant amount and type of beneficiaries, you may be requested to submit different certificates. The types, schedules and

thresholds for each certificate are fixed in the grant agreement (*Data Sheet, point 4 and Article 24*).

A CFS must be provided for each beneficiary and affiliated entity when the requested EU contribution at interim or final payment is EUR 325 000 or more.

Liability regime for recoveries

The liability regime for recoveries will be set in the Grant Agreement (*Data Sheet point 4.4 and Article 22*).

For beneficiaries, it is one of the following:

- limited joint and several liability with individual ceilings — *each beneficiary up to their maximum grant amount*
- unconditional joint and several liability — *each beneficiary up to the maximum grant amount for the action*

or

- individual financial responsibility — *each beneficiary only for their own debts.*

In addition, the Commission may require joint and several liability of affiliated entities (with their beneficiary).

Provisions concerning the project implementation

Security rules: *see Model Grant Agreement (Article 13 and Annex 5)*

Intellectual property rights (IPR) rules: *see Model Grant Agreement (Article 16 and Annex 5)*

- Rights of use on results: Yes

Communication, dissemination and visibility of funding: *see Model Grant Agreement (Article 17 and Annex 5)*

- Additional communication and dissemination activities: Yes
- Limited communication and visibility to protect persons involved: Yes
- Visibility in field operations outside the EU: Yes

Specific rules for carrying out the action: *see Model Grant Agreement (art 18 and Annex 5)*:

- Zero tolerance: Yes
- Transfer of assets at the end of the action: not applicable to this invitation
- EU restrictive measures: Yes

Other specificities

Not applicable.

Non-compliance and breach of contract

The Grant Agreement (Chapter 5) provides for the measures that the Commission may take in case of breach of contract (and other non-compliance issues).



For more information, see [AGA – Annotated Grant Agreement](#).

11. How to submit an application

All proposals must be submitted directly online via the Funding & Tenders Portal Submission System. Paper applications are not accepted.

Submission is a 2-step process:

a) Create a user account and register your organisation

To use the Submission System (the only way to apply), all participants need to [create an EULogin user account](#).

Once you have an EULogin account, you can [register your organisation](#) in the Participant Register. When your registration is finalised, you will receive a 9-digit participant identification code (PIC).

b) Submit the proposal

Access the Electronic Submission System through the following hyperlink:

<https://ec.europa.eu/research/participants/submission/manage/screen/submission/create-draft/32539?topic=UCPM-2024-rescEU-Transition-IBA>

Submit your proposal in 3 parts, as follows:

- Part A includes administrative information about the applicant organisations (future coordinator and beneficiaries, affiliated entities and associated partners) and the summarised budget for the proposal. Fill it in directly online;
- Part B (description of the action) covers the technical content of the proposal. Download the mandatory word template from the Electronic Submission System, fill it in and upload it as a PDF file;
- Annexes (*see section 5*). Upload them as PDF files.

The **project acronym** should follow the structure:

- For medium amphibious airplanes: rescEU-AFFF-MSP-[country code]
- For light amphibious airplanes rescEU-AFFF-LSP-[country code]
- For non-amphibious light airplanes: rescEU-AFFF-LP-[country code]
- For helicopters: rescEU-AFFF-H-[country code]

The proposal must keep to the **page limits** (*see section 5*); excess pages will be disregarded.

Documents must be uploaded to the **right category** in the Electronic Submission Service otherwise the proposal might be considered incomplete and thus inadmissible.

The proposal must be submitted **before the call deadline** (see section 4). After this deadline, the system is closed and proposals can no longer be submitted.

Once the proposal is submitted, you will receive a **confirmation e-mail** (with date and time of your application). If you do not receive this confirmation e-mail, it means your proposal has NOT been submitted. If you believe this is due to a fault in the Submission System, you should immediately file a complaint via the [IT Helpdesk webform](#), explaining the circumstances and attaching a copy of the proposal (and, if possible, screenshots to show what happened).

Details on processes and procedures are described in the [Online Manual](#). The Online Manual also contains the links to FAQs and detailed instructions regarding the Portal Electronic Exchange System.

12. Contact and support

As far as possible, please try to find the answers to your questions reading carefully this Call Document and the other documentation (we have limited resources for handling direct enquiries):

- [Online Manual](#)
- [Portal FAQ](#) (for general questions).

We will send you any updates and additional information at the same e-mail address as the invitation to submit an application.

Contact

For individual questions on the Electronic Submission Service, please contact the [IT Helpdesk](#).

Non-IT related questions should be sent to the following e-mail address: ECHO-RESCEU-TRANSITION@ec.europa.eu.

Questions on submission must:

- be sent at the latest 7 days before the submission deadline (see section 3).
- indicate clearly the reference of the call and topic to which your question relates (see cover page).

13. Important

IMPORTANT

- **Don't** wait until the end — Complete your application sufficiently in advance of the deadline to avoid any last minute **technical problems**. Problems due to last minute submissions (e.g. congestion, etc.) will be entirely at your risk. Call deadlines can NOT be extended.

Questions received later than 7 days before the call deadline cannot be answered.

- **Funding & Tenders Portal Electronic Exchange System** — By submitting the application, all participants **accept** to use the electronic exchange system in accordance with the [Portal Terms & Conditions](#).

- **Registration** - Before submitting a proposal, all applicants (beneficiaries and affiliated entities) must be registered in the [Participant Register](#) and obtain a Participant Identification Code (PIC) (one for each applicant) is mandatory for the Application Form.

- **Consortium roles** — When setting up your consortium, you should think of organisations that help you reach objectives and solve problems.

The roles should be attributed according to the level of participation in the project. Main participants should participate as **beneficiaries** or **affiliated entities**. Other entities can participate as associated partners, subcontractors, third parties giving in-kind contributions. **Associated partners** and third parties giving in-kind contributions should bear their own costs (they will not become formal recipients of EU funding). **Subcontracting** should normally constitute a limited part and must be performed by third parties (not by one of the beneficiaries/affiliated entities). Subcontracting going beyond 30% of the total eligible costs must be justified in the application.

- **Coordinator** — In multi-beneficiary grants, the beneficiaries participate as consortium (group of beneficiaries). They will have to choose a coordinator, who will take care of the project management and coordination and will represent the consortium towards the granting authority. In mono-beneficiary grants, the single beneficiary will automatically be coordinator.
- **Affiliated entities** — Applicants may participate with affiliated entities (i.e. entities linked to a beneficiary which participate in the action with similar rights and obligations as the beneficiaries, but do not sign the grant and therefore do not become beneficiaries themselves). They will get a part of the grant money and must therefore comply with all the call conditions and be validated (just like beneficiaries); but they do not count towards the minimum eligibility criteria for consortium composition (if any).
- **Associated partners** — Applicants may participate with associated partners (i.e. partner organisations which participate in the action but without the right to get grant money). They participate without funding and therefore do not need to be validated.
- **Consortium agreement** — For practical and legal reasons it is recommended to set up internal arrangements that allow you to deal with exceptional or unforeseen circumstances (in all cases, even if not mandatory under the Grant Agreement). The consortium agreement also gives you the possibility to redistribute the grant money according to your own consortium-internal principles and parameters (for instance, one beneficiary can reattribute its grant money to another beneficiary). The consortium agreement thus allows you to customise the EU grant to the needs inside your consortium. It can also help to protect you in case of disputes.
- **Balanced project budget** — Grant applications must ensure a balanced project budget and sufficient other resources to implement the project successfully (e.g. own contributions, income generated by the action, financial contributions from third parties, etc.). You may be requested to lower your estimated costs, if they are ineligible (including excessive).
- **No-profit rule** — Grants may NOT give a profit (i.e. surplus of revenues + EU grant over costs). This will be checked by us at the end of the project.
- **No double funding** — There is a strict prohibition of double funding from the EU

budget (except under EU Synergies calls). Outside such Synergies calls, any given action may receive only ONE grant from the EU budget and cost items may under NO circumstances be declared to two different EU actions.

- **Completed/ongoing projects** — Proposals for projects that have already been completed will be rejected. Proposals for projects that have already started will be assessed on a case-by-case basis (in this case, no costs can be reimbursed for activities that took place before the project starting date/proposal submission).
- **Combination with EU operating grants** — Combination with EU operating grants is possible, if the project remains outside the operating grant work programme and you make sure that cost items are clearly separated in your accounting and NOT declared twice (see [AGA — Annotated Model Grant Agreement, art 6.2.E](#)).
- **Multiple applications** — Applicants may submit more than one application for *different* projects under the same call (and be awarded a funding for them).

Organisations may participate in several applications.

BUT: if there are several applications for the *same/very similar* project, only one application will be accepted and evaluated; the applicants will be asked to withdraw one of them (or it will be rejected).

- **Resubmission** — Proposals may be changed and re-submitted until the deadline for submission.
- **Rejection** — By submitting the application, all applicants accept the call conditions set out in this Call Document (and the documents it refers to). Applications that do not comply with all the call conditions will be **rejected**. This applies also to applicants: All applicants need to fulfil the criteria; if any one of them doesn't, they must be replaced or the entire application will be rejected.
- **Cancellation** — There may be circumstances which may require the cancellation of the call. In this case, you will be informed via a call or topic update. Please note that cancellations are without entitlement to compensation.
- **Language** — You can submit your proposal in any official EU language (project abstract/summary should however always be in English). For reasons of efficiency, we strongly advise you to use English for the entire application. If you need the call documentation in another official EU language, please submit a request within 10 days after call publication (for the contact information, see *section 12*).
- **Transparency** - In accordance with Article 38 of the [EU Financial Regulation](#), information about EU grants awarded is published on the [Europa website](#). This includes:
 - beneficiary names
 - beneficiary addresses
 - the purpose for which the grant was awarded
 - the maximum amount awarded.

The publication can exceptionally be waived (on reasoned and duly substantiated request), if there is a risk that the disclosure could jeopardise the rights and freedoms under the EU Charter of Fundamental Rights or harm the beneficiaries commercial interests.

- **Data protection** — The submission of an application under this call involves the collection, use and processing of personal data. This data will be processed in accordance with the applicable legal framework. It will be processed solely for the purpose of evaluating the proposal, subsequent management of the grant and, if needed, programme monitoring, evaluation and communication. Details are explained in the [Funding & Tenders Portal Privacy Statement](#).

Příloha č. 3: Dohoda o grantu - kapitola „24.2 Certificate on the financial statements (CFS)“

ARTICLE 24 — CERTIFICATES

24.1 Operational verification report (OVR)

Not applicable

24.2 Certificate on the financial statements (CFS)

If required by the granting authority (see Data Sheet, Point 4.3), the beneficiaries must provide certificates on their financial statements (CFS), in accordance with the schedule, threshold and conditions set out in the Data Sheet.

The coordinator must submit them as part of the periodic report (see Article 21).

The certificates must be drawn up using the template published on the Portal, cover the costs declared on the basis of actual costs and costs according to usual cost accounting practices (if any), and fulfil the following conditions:

- (a) be provided by a qualified approved external auditor which is independent and complies with Directive 2006/43/EC²¹ (or for public bodies: by a competent independent public officer)
- (b) the verification must be carried out according to the highest professional standards to ensure that the financial statements comply with the provisions under the Agreement and that the costs declared are eligible.

The certificates will not affect the granting authority's right to carry out its own checks, reviews or audits, nor preclude the European Court of Auditors (ECA), the European Public Prosecutor's Office (EPPO) or the European Anti-Fraud Office (OLAF) from using their prerogatives for audits and investigations under the Agreement (see Article 25).

If the costs (or a part of them) were already audited by the granting authority, these costs do not need to be covered by the certificate and will not be counted for calculating the threshold (if any).

24.3 Certificate on the compliance of usual cost accounting practices (CoMUC)

²¹ Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts or similar national regulations (OJ L 157, 9.6.2006, p. 87).

Příloha č. 4: Pokyny pro vypracování CFS

CERTIFICATE ON THE FINANCIAL STATEMENT (CFS)

(To be filled out by the CFS auditor, printed on their own letterhead and signed (on paper). The scanned PDF should be submitted by the beneficiary through the Portal (both for themselves and their affiliated entities).)

Terms of Reference

1. Background and subject matter

A certificate on the financial statements (CFS) must be provided for entities that participate as beneficiary or affiliated entities ('participants') in EU grants — provided that it is required under the Grant Agreement and that certain thresholds of declared expenditure are met (see EU Grant Agreement Data Sheet and Article 24.2).

The purpose of the CFS is to provide the EU granting authority with sufficient information to be able to assess whether costs that are declared on the basis of actual costs or costs according to usual cost accounting practices (if any) and, if relevant, also revenues comply with the conditions set out in the Grant Agreement.

2. Scope and applicable standards

The engagement is to perform specific **agreed-upon procedures** to verify the eligibility of the costs claimed under the Grant Agreement. It is not an assurance engagement; the auditor does not provide an audit opinion, nor express assurance.

The following standards apply:

- the International Standard on Related Services ('ISRS') 4400 (revised) *Agreed-upon Procedures Engagements* 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), including the independence requirements (*see explanations below*).

Certificates must be issued according to the highest professional standards. The work must be planned in a way that effective verification can be performed. The auditor must use the evidence obtained from the procedures performed as the basis for the certificate. Matters which are important for the findings and evidence that the work was carried out in accordance with the Terms of Reference must be documented. The findings must be described in sufficient detail to enable the participant and the EU granting authority to ensure appropriate follow-up.

3. Auditors who may deliver a certificate

The participant is free to choose a **qualified external auditor**, including its usual external auditor, provided that:

- the auditor is **independent** from the participant and
- the provisions of **Directive 2006/43/EC**¹ (or similar standards) are complied with.

Although ISRS 4400 states that independence is not a requirement for engagements to carry out agreed-upon procedures, it is one of the qualities to ensure an unbiased approach and therefore required for CFS auditors. Compliance with the IESBA Code's independence requirements is therefore mandatory.

Public bodies can choose an external auditor or an independent public officer. In this case, independence is usually defined as independence 'in fact and in appearance' (*e.g. that the officer is not involved in drawing up the financial statements*). It is for each public body to appoint the public officer and ensure their independence. The certificate should refer to this appointment.

The **CFS costs** themselves can be charged to the EU project and the choice of auditor should therefore comply with the minimum criteria on best value for money and no conflict of interest as set out in the Grant Agreement. If the participant uses their usual audit firm, it is presumed that they already have an agreement that complies with these provisions.

4. Procedures to be followed and expected results

The verifications should be undertaken on the basis of inquiry and analysis, (re)computation, comparison, other accuracy checks, observation, inspection of records and documents and by interviewing the participant (and the persons working for them).

The sample-based testing of transactions should be based on the confidence level following the basic systems checks. The sampling method (and size of the sample) should be explained.

General reference can also be made to the similar procedures under the [EU Grants Indicative Audit Programme](#).

4.1 Basic systems checks

The auditor must obtain a basic understanding of the beneficiary's accounting system, time-recording system and usual practices.

For this purpose, the following documentation must be examined:

- the Grant Agreement (and amendments)
- the periodic reports and financial statements
- internal guidelines and procedures regarding usual accounting practices, purchasing practices, practices regarding travel and rules for giving financial support to third parties (if any).

¹ Directive [2006/43/EC](#) of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts or similar national regulations (OJ L 157, 9.6.2006, p. 87).

The auditor must verify that:

- the accounting system is reliable, accurate, up-to-date and exhaustive
- the participant has a double-entry book-keeping system
- the accounting system (analytical or other suitable internal system) makes it possible to identify costs and revenues linked to the EU project
- expenses/revenues under the grant have been recorded systematically using a numbering system that distinguishes them from expenses/income for other projects
- the time-recording system is reliable (time-declarations or other time-recording system)
- the usual practices are compatible with the requirements under the Grant Agreement and in line with national law.

4.2 Verification of eligibility of the costs declared

Sample-based testing of transactions

The auditor must assess the eligibility of the costs declared by testing transactions on a sample basis.

For this purpose, the following **documentation** must be examined:

- for personnel costs:
 - salary slips
 - time records/time sheets
 - employment contracts
 - proofs of payment and relevant accounting documents (*personnel accounts, bank statements, invoices, receipts, etc*)
 - other documents (*social security legislation, etc*)
- for subcontracting:
 - calls for tender (if any)
 - received tenders (if any)
 - justification for the choice of subcontractor
 - contracts with subcontractors
 - invoices
 - proofs of payment and relevant accounting documents

- other documents (*national rules on public tendering if applicable, EU Directives, etc*)
- for travel and subsistence costs:
 - transport invoices and tickets (— only for actual costs)
 - proofs of payment and relevant accounting documents (— only for actual costs)
 - other documents (*proofs of attendance such as minutes of meetings, reports, etc*)
- for equipment costs:
 - invoices
 - delivery slips / certificates of first use
 - proofs of payment and relevant accounting documents
 - depreciation method of calculation
- for costs of other goods and services:
 - invoices
 - proofs of payment and relevant accounting documents
- for financial support to third parties:
 - proposals and project files of supported projects
 - for grants: grant agreements/decisions with the recipients of the support and acceptance forms (if applicable)
 - for prizes: rules of contest
 - expense claims
 - proofs of payment and relevant accounting documents.
- for specific cost categories: documents to be requested depend on the cost category.

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

In particular, the costs must:

- be actually incurred
- be linked to the subject of the Grant Agreement and indicated in the beneficiary's estimated budget (i.e. the latest version of Annex 2)
- be necessary to implement the action which is the subject of the grant

- be reasonable and justified, and comply with the requirements of sound financial management, in particular as regards economy and efficiency²
- have been incurred during the action (duration as defined in the Grant Agreement), with the exception of the invoice for the audit certificate and costs relating to the submission of the last report
- not be covered by another EU grant (*see below ineligible costs*)
- be identifiable, verifiable and, in particular, recorded in the participant's accounting records and determined according to the applicable accounting standards of the country where it is established and its usual cost accounting practices
- comply with the requirements of applicable national laws on taxes, labour and social security
- be in accordance with the provisions of the Grant Agreement and
- have been converted to euro at the rate laid down in the Grant Agreement:

- for participants with accounts established in a currency other than the euro:

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

If no daily euro exchange rate is published in the EU Official Journal for the currency in question, the rate used must be the average of the monthly accounting exchange rates established by the European Commission and published on its [website](#)

- for participants with accounts established in euro:

Costs incurred in another currency should be converted into euros applying the participant's usual accounting practice.

The auditor must verify whether expenditure includes **VAT** and, if so, verify that the participant:

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

In addition, the auditor must verify that the costs declared comply with the **specific cost eligibility rules** set out in the Grant Agreement.

Personnel costs

² To be assessed in particular on the basis of the procurement and selection procedures for service providers.

The auditor must verify that:

- personnel costs have been charged and paid in respect of the actual time devoted (including correct conversion to day-equivalents) by the participant's personnel to implementing the action justified on the basis of time sheets or other appropriate time-recording system (such as monthly declaration in accordance with the Grant Agreement)
- personnel costs (and the daily rate, if applicable) were calculated on the basis of gross salary, wages or fees (plus obligatory social charges and other supplementary payments, but excluding any other non-eligible costs) specified in an employment or other type of contract, not exceeding the average rates corresponding to the participant's usual policy on remuneration
- the work was carried out during the period of implementation of the action (duration as defined in the Grant Agreement)
- the personnel costs are not covered by another EU grant (*see below ineligible costs*)
- for supplementary payments: the conditions set out in the Grant Agreement are met (i.e. that it is part of the participant's usual remuneration practices and is paid in a consistent manner whenever the same kind of work or expertise is required and that the criteria used to calculate the supplementary payments are objective and generally applied by the participant, regardless of the source of funding used)
- for in-house consultants and seconded personnel: the conditions set out in the Grant Agreement are met (i.e. that the person works under conditions similar to those of an employee, that the result of the work carried out belongs to the participant (unless agreed otherwise), and that the costs are not significantly different from those for personnel performing similar tasks under an employment contract).

The auditor should verify that the management and accounting system ensures proper allocation of the personnel costs to various activities carried out by the participant and funded by various donors.

Subcontracting costs

The auditor must verify that:

- the subcontracting complies with best value for money (or lowest price) and that there was no conflict of interests
- the subcontracting was necessary to implement the action
- the subcontracting was provided for in Annex 1 and Annex 2 or agreed to by the granting authority at a later stage
- the subcontracting is supported by accounting documents in accordance with national accounting law
- public bodies have complied with the national rules on public procurement.

Travel and subsistence costs

The auditor must verify that travel and subsistence costs:

- have been charged and paid in accordance with the participant’s internal rules/usual practices (or, in the absence of such rules/practices, that they do not exceed the scale normally accepted by the granting authority) (— only for actual costs)
- are not covered by another EU grant (*see below ineligible costs*)
- were incurred for travels linked to action tasks set out in Annex 1 of the Grant Agreement.

Equipment costs

The auditor must verify that:

- the equipment is purchased, rented or leased at normal market prices
- public bodies have complied with the national rules on public procurement
- the equipment is written off, depreciation has been calculated according to the applicable tax and accounting rules and only the portion of the depreciation corresponding to the duration of the action has been declared (except if the Grant Agreement allows for full purchase costs)
- the costs are not covered by another EU grant (*see below ineligible costs*).

Costs of other goods and services

The auditor must verify that:

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

Costs of providing financial support to third parties (if applicable)

The auditor must obtain the details and breakdown of the costs of providing financial support to third parties and sample cost items selected randomly (full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 items or 10% of the total, whichever number is highest).

The auditor must verify that:

- the maximum amount of financial support for each third party did not exceed the maximum amount fixed in the Grant Agreement (or otherwise agreed with the granting authority)
- the other conditions set out in the Grant Agreement were respected.

Specific cost categories (if applicable)

The verifications for specific cost categories depend on the specific eligibility conditions set out in the Grant Agreement.

⚠ Specific cost categories based on unit costs, flat-rates or lump sum do not need to be checked. The CFS covers only cost categories on the basis of actual costs or costs according to usual cost accounting practices.

Finally, the auditor must verify that the beneficiary has not declared any costs that are explicitly declared **ineligible** under the Grant Agreement:

- costs relating to return on capital
- debt and debt service charges
- provisions for future losses or debts
- interest owed
- currency exchange losses
- bank costs charged by the participant’s bank for payments under the Grant Agreement
- excessive or reckless expenditure
- deductible VAT
- VAT incurred by a public body acting as a public authority
- costs incurred during Grant Agreement suspension
- in-kind contributions provided by third parties free of charge
- costs or contributions declared under other EU grants (or grants awarded by a Member State, third country or other body implementing the EU budget), except for the following cases:
 - Synergy actions: if the grants are part of jointly coordinated Synergy calls and funding under the grants does not go above 100% of the costs and contributions declared to them
 - if the action grant is combined with an operating grant³ running during the same period and the participant can demonstrate that the operating grant does not cover any (direct or indirect) costs of the action grant
- costs incurred for permanent staff of a national administration for activities that are part of its normal activities (i.e. not undertaken only because of the grant)

³ For the definition, see Article 180(2)(b) of EU Financial Regulation 2018/1046: ‘**operating grant**’ means an EU grant to finance “the functioning of a body which has an objective forming part of and supporting an EU policy”.

- costs incurred for staff or representatives of EU institutions, bodies or agencies
- place of performance obligation (if applicable): costs or contributions for activities that do not take place in one of the eligible countries set out in the call for proposals — unless approved by the granting authority
- other ineligible costs (if applicable): [insert name of excluded cost category].

For detailed guidance on procedures for calculating eligible cost, see the [EU Grants AGA — Annotated Grant Agreement](#).

4.3 Verification of revenues

The auditor must verify that the participant has declared revenues within the meaning of the Grant Agreement, i.e. income generated by the action (*e.g. from the sale of products, services and publications, conference fees*).

5. Handling and follow-up of CFS findings

If the auditor finds discrepancies/exceptions, the cost item should normally not be included in the financial statement submitted to the EU (and does not need to be mentioned in this CFS).

If the issue cannot be rectified by excluding the costs from the financial statement or is of more serious systemic nature, it should be reported on in the CFS.

Cases where the auditor has doubts, should also be reported. In addition, the auditor is requested to mention any general comments and other observations that may be relevant for the assessment (or its follow-up).

The CFS does not affect the granting authority's right to carry out its own assessment or audits. Neither does the reimbursement of costs covered by a certificate preclude the granting authority, the European Commission, the European Anti-Fraud Office (OLAF), the European Public Prosecutor's Office (EPPO) or the European Court of Auditors from carrying out checks, reviews, audits and investigations in accordance with the Grant Agreement. The CFS audit is not a full audit and does not give assurance about the legality and regularity of the costs declared.

Certificate

To

[Organisation full name
address]

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

hereby certify

that the findings are the factual results of the agreed upon procedures performed, in particular that:

- 1 — We have verified the costs and revenues declared in the financial statement of [organisation legal name (short name)], PIC [number], under EU Grant Agreement No [insert number] — [insert acronym], covering costs for the following reporting period(s): [insert reporting period(s)].

Total actual costs and revenues subject to this expenditure verification: EUR [insert number] and EUR [insert number]. The specific cost categories based on unit costs, flat-rates or lump sum declared in the financial statement amounting in total to EUR [insert number] were not subject to this expenditure verification.

- 2 — The verification was carried out according to the standards and agreed procedures set out in the Terms of Reference.
- 3 — The verification found that the costs and revenues declared in the financial statements are compliant with the legal and financial provisions of the EU Grant Agreement.

With the following exceptions:

[insert findings and corresponding amounts (if quantifiable)]

Additional observations and comments:

[insert additional information]

- 4 — We are qualified/authorised to deliver this certificate *[(for additional information, see appendix to this certificate)]* and not subject to any conflict of interest.
- 5 — The beneficiary paid a **price** of EUR [insert amount]) (including VAT of EUR [insert amount]) for this audit certificate. *[OPTION 1: These costs are eligible under the grant and included in the financial statement.][OPTION 2: These costs were not charged to the grant.]*

SIGNATURE

For the auditor

[forename/surname/function]

[signature]

[date] [stamp]

HISTORY OF CHANGES		
VERSION	PUBLICATION DATE	CHANGE
1.0	20.12.2021	Initial version (new MFF).
1.1	15.03.2023	Small clarification in certificate text