



## **D1.1 SYMBIOREM MANAGEMENT GUIDELINES**

Dr. Leire Ruiz Rubio, Dr. José Luis Vilas Vilela

*26/20/2022*

## PROJECT INFORMATION

<b>Project Acronym</b>	SYMBIOREM
<b>Project Title</b>	Symbiotic, circular bioremediation systems and biotechnology solutions for improved environmental, economic and social sustainability in pollution control
<b>Grant Number</b>	101060361
<b>Project Coordinators</b>	Dr. Leire Ruiz Rubio, Dr. José Luis Vilas Vilela University of the Basque Country - UPV/EHU
<b>Project Duration</b>	1 September 2022 - 31 August 2026

## DELIVERABLE INFORMATION

<b>Deliverable No.</b>	D 1.1
<b>Dissemination Level <sup>1</sup></b>	PU
<b>Work Package</b>	WP1
<b>Task</b>	Task 1.1
<b>Lead Beneficiary</b>	EHU
<b>Contributing beneficiary(ies)</b>	
<b>Due date of deliverable</b>	31/10/2022
<b>Actual submission date</b>	

<sup>1</sup> PU = Public

PP = Restricted to other programme participants (including the Commission Services)

RE = Restricted to a group specified by the consortium (including the Commission Services)

CO = Confidential, only for members of the consortium (including the Commission Services)

## DOCUMENT HISTORY

V	Date	Beneficiary	Author/Reviewer
0.0	26/10/2022	EHU	Leire Ruiz Rubio (EHU), José Luis Vilas (EHU)
0.1	28/10/2022	THAMES and UBRUN	Nathalie Gilbert (THAMES) and Daniel Dias (UBRUN) typos correction
0.2	28/10/2022	G!E	Eliza Casazza (G!E) format edition





## Table of contents

<b>1. GENERAL DATA</b> .....	<b>7</b>
1.1. Project summary.....	7
1.2. Participants .....	8
1.3. Grant .....	9
1.4. Reporting, payments and recoveries .....	10
<b>2. DEFINITIONS</b> .....	<b>11</b>
<b>3. RESPONSIBILITIES OF PARTIES</b> .....	<b>15</b>
3.1 General principles.....	15
3.2 Breach.....	15
3.3 Involvement of third parties .....	15
3.4 Specific responsibilities regarding data protection.....	15
3.5 Specific responsibilities of Associated Partners .....	16
<b>4. GOVERNANCE STRUCTURE</b> .....	<b>17</b>
4.1 General structure .....	17
4.2 General operational procedures for all Consortium Bodies .....	17
4.2.1 REPRESENTATION IN MEETINGS AND MEETING ATTENDANCE .....	17
4.2.2 PREPARATION AND ORGANISATION OF MEETINGS .....	18
4.2.3 DECISIONS WITHOUT A MEETING .....	19
4.2.4 VOTING RULES AND QUORUM.....	19
4.2.5 VETO RIGHTS .....	20



4.2.6 MINUTES OF MEETINGS .....	20
<b>4.3 Specific operational procedures for the Consortium Bodies .....</b>	<b>21</b>
4.3.1 GENERAL ASSEMBLY .....	21
4.3.2 EXECUTIVE COMMITTEE (EXCOM).....	22
<b>4.4 Coordinator .....</b>	<b>24</b>
4.4.1 ROLE OF THE COORDINATOR .....	24
4.4.2 RESPONSIBILITIES.....	24
4.4.3 CHANGE OF COORDINATOR .....	24
4.4.4 DECLARATIONS OF THE COORDINATOR .....	24
4.4.5 SCOPE OF ACTION OF THE COORDINATOR.....	25
4.5 EXTERNAL ADVISORY BOARD (EAB) .....	25
<b>4.6 Work package leaders .....</b>	<b>25</b>
<b>4.7 Task leaders .....</b>	<b>25</b>
<b>5. FINANCIAL PROVISIONS .....</b>	<b>26</b>
<b>6. RESULTS .....</b>	<b>26</b>
<b>6.1 Ownership of Results .....</b>	<b>26</b>
<b>6.2 Joint ownership .....</b>	<b>26</b>
6.2.1 USE OF JOINTLY OWNED RESULTS.....	26
<b>6.3 Transfer of Results .....</b>	<b>27</b>
6.3.1 TRANSFERRING OWNERSHIP.....	27
6.3.2 TRANSFER OF OWNERSHIP TO LISTED THIRD PARTIES.....	27
6.3.3 INFORMING OF THE TRANSFER .....	27
6.3.4 SPECIFIC CASES OF MERGERS OR ACQUISITIONS.....	27
6.3.5 APPLICATION OF THE OBLIGATIONS.....	27
<b>6.4 Dissemination .....</b>	<b>27</b>
6.4.2 DISSEMINATION OF OWN (INCLUDING JOINTLY OWNED) RESULTS .....	27



6.4.3 DISSEMINATION OF ANOTHER PARTY’S UNPUBLISHED RESULTS OR BACKGROUND .....	28
6.4.4 COOPERATION OBLIGATIONS .....	28
6.4.5 USE OF NAMES, LOGOS OR TRADEMARKS .....	28
6.4.6 LOGO AND TRADEMARK OF THE PROJECT .....	28
6.4.6 VISIBILITY- EUROPEAN FLAG AND FUNDING STATEMENT .....	29
<b>7. CONFIDENTIALITY AND SECURITY .....</b>	<b>29</b>
<b>7.1 Sensitive information.....</b>	<b>29</b>
<b>8. REPORTING.....</b>	<b>30</b>
<b>8.1 Continuous reporting .....</b>	<b>30</b>
<b>8.2 Periodic reporting: Technical reports and financial statements .....</b>	<b>30</b>



## EXECUTIVE SUMMARY

This document summarises some of the main points of the Grant Agreement and Consortium Agreements signed by SYMBIOREM consortium partners. If you required further information, reading of Grant Agreement and Consortium Agreement is strongly recommended.

## DISCLAIMER

This document reflects only the author's view and does not necessarily reflect the views or policies of the European Commission. Whilst efforts have been made to ensure the accuracy and completeness of this document, the European Commission is not responsible for any use that may be made of the information it contains nor for any errors or omissions.



## 1. General data

### 1.1. Project summary

The overall goal of SYMBIOREM is to improve the effectiveness, sustainability, circularity and cost-efficiency of bioremediation and revitalisation strategies for soils, sediments, surface water and groundwater. SYMBIOREM focuses on the intersection of advanced bioremediation methods with circular bio-based systems. Twelve novel bio-based technologies and strategies are developed as modular solutions to mutually enhance bioremediation efficiency, use secondary inputs, and turn residues and contaminants into valuable resources.

SYMBIOREM investigates the exploitation potential of indigenous species with bioremediation capabilities, including microorganisms, microbiomes, proteins, plants and animals. SYMBIOREM targets five archetypes of contaminated environments: industrial brownfields, mixed solid waste landfills, urban surface water bodies with mixed contamination, contaminated soils and surface water bodies, and European marine environments. SYMBIOREM targets the four most common pollutants of soil and groundwater in Europe: heavy metals, mineral oil, Polycyclic Aromatic Hydrocarbons (PAH) and Volatile Aromatic Hydrocarbons (VAH). The project also targets mixed contamination, eutrophication, organic micropollutants and microplastic. SYMBIOREM recovers a diverse portfolio of resources from contaminated sites, including several Critical Raw Materials (CRM).

SYMBIOREM will deliver new knowledge about bioremediation agents, their functionality in combination, as well as hazards of pollutant remobilisation. SYMBIOREM elaborates new avenues for circular value creation and empowers people on the ground by involving citizens and key stakeholders in participatory research, co-design and co-management of bioremediation sites, to facilitate bottom-up replication and increased safety and sustainability of bioremediation and revitalization strategies in aims to achieve the targets of the EU Zero Pollution Action Plan.

- **Project number:** 101060361
- **Project name:** Symbiotic, circular bioremediation systems and biotechnology solutions for improved environmental, economic and social sustainability in pollution control
- **Project acronym:** SYMBIOREM
- **Call:** HORIZON-CL6-2021-ZEROPOLLUTION-01
- **Topic:** HORIZON-CL6-2021-ZEROPOLLUTION-01-10
- **Type of action:** HORIZON Research and Innovation Actions
- **Granting authority:** European Research Executive Agency
- **Grant managed through EU Funding & Tenders Portal:** Yes (eGrants)
- **Project starting date:** fixed date: 1 September 2022
- **Project end date:** 31 August 2026
- **Project duration:** 48 months
- **Consortium agreement:** Yes





## 1.2. Participants

N°	ROLE	ORGANISATION NAME	TYPE*	COUNTRY
1*	COO	University of Basque Country (EHU)	UNI	ES
2	BEN	Fundación GAIKER (GAIKER)	RTO	ES
3	BEN	Royal Institute of Technology in Stockholm (KTH)	UNI	SE
4	BEN	alchemia-nova GmbH (ALCN)	SME	AT
5	BEN	Uniwersytet Przyrodniczy we Wrocławiu (UPWR)	UNI	PL
6	BEN	Greenovate! Europe (G!E)	SME	BE
6.1	AE	Atlantis Environment & Innovation Limited (AEIL)**	SME	CY
6.2	AE	TechForce Innovations B.V. (TFI)	SME	NL
6.3	AE	Revolve Water (REV)	SME	BE
7	BEN	University of Bologna (UNIBO)	UNI	IT
8	BEN	Business Upper Austria – OÖ Wirtschaftsagentur GmbH (BIZ-UP)	CLU	AT
9	BEN	Iragaz Watin S.A. (IRAGAZ)	SME	ES
10	BEN	Consiglio Nazionale delle Ricerche (CNR)	PUB	IT



11	BEN	Esterhazy Betriebe GmbH (EZY)	SME	AT
12	AP	California State University, Fresno (CSUF) – Associated Partner	UNI	US
13	AP	Brunel University London (UBRUN)	UNI	UK
14	AP	Thames 21 Ltd. (THAMES)	NPO	UK

**Coordinator:**

UNIVERSIDAD DEL PAIS VASCO/ EUSKAL HERRIKO UNIBERTSITATEA (EHU)

**1.3. Grant**

**Maximum grant amount, total estimated eligible costs and contributions and funding rate:**

**Total eligible costs (BEN and AE)**

**Maximum grant amount (Annex 2 of Grant Agreement)**

**Maximum grant amount (award decision) 4 735 793.75 €**

**Grant form:** Budget-based

**Grant mode:** Action grant

**Budget categories/activity types:**

- 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
- D. Other cost categories
- D.2 Internally invoiced goods and services
- E. Indirect costs

**Cost eligibility options:**



This project has received funding from the European Union's Horizon Europe research and innovation programme under grant agreement N° 101060361.

- In-kind contributions eligible costs
- Parental leave
- Project-based supplementary payments
- Average personnel costs (unit cost according to usual cost accounting practices)
- Limitation for subcontracting
- Travel and subsistence:
  - Travel: Actual costs
  - Accommodation: Actual costs
  - Subsistence: Actual costs
- Equipment: depreciation only- Indirect cost flat-rate: 25% of the eligible direct costs (categories A-D, except volunteers costs, subcontracting costs, financial support to third parties and exempted specific cost categories, if any)
- VAT: Yes
- Other ineligible costs

**Budget flexibility:** Yes (no flexibility cap)

#### 1.4. Reporting, payments and recoveries

**Continuous reporting** (art 21)

**Deliverables:** see Funding & Tenders Portal Continuous Reporting tool

**Periodic reporting and payments**

**Reporting and payment schedule** (art 21, 22 of Grant Agreement):

Reporting					Payments	
Reporting periods			Type	Deadline	Type	Deadline (time to pay)
RP No	Month from	Month to				
					Initial prefinancing	30 days from entry into force/10 days before starting date – whichever is the latest
1	1	18	Periodic report	60 days after end of reporting period	Interim payment	90 days from receiving periodic report
2	19	36	Periodic report	60 days after end of reporting period	Interim payment	90 days from receiving periodic report
3	37	48	Periodic report	60 days after end of reporting period	Final payment	90 days from receiving periodic report



## **Prefinancing payments and guarantees:**

### **Prefinancing payment**

#### **Type Amount**

Prefinancing 1 (initial) 2 525 598.80

### **Reporting and payment modalities** (art 21, 22 of Grant Agreement):

**Mutual Insurance Mechanism (MIM):** Yes

**MIM contribution:** 5% of the maximum grant amount (236 789.69), retained from the initial prefinancing

**Restrictions on distribution of initial prefinancing:** The prefinancing may be distributed only if the minimum number of beneficiaries set out in the call conditions (if any) have acceded to the Agreement and only to beneficiaries that have acceded.

**Interim payment ceiling (if any):** 90% of the maximum grant amount

**Exception for revenues:** Yes

**No-profit rule:** Yes

**Late payment interest:** ECB + 3.5%

**Conversion into euros:** Double conversion

**Reporting language:** Language of the Agreement

## **2. Definitions**

Words beginning with a capital letter shall have the meaning defined either herein or in the Horizon Europe Rules for Participation or in the Grant Agreement including its Annexes.

### **“Actions”**

The project which is being funded in the context of this Agreement.

### **“Grant”**

The grant awarded in the context of this Agreement.

### **“EU grants”**

Grants awarded by EU institutions, bodies, offices or agencies (including EU executive agencies, EU regulatory agencies, EDA, joint undertakings, etc.).

### **“Participants”**



Entities participating in the action as beneficiaries, affiliated entities, associated partners, third parties giving in-kind contributions, subcontractors or recipients of financial support to third parties.

#### **“Beneficiaries (BEN)”**

The signatories of this Agreement (either directly or through an accession form).

#### **"Affiliated Entity (AE)"**

Entities affiliated to a beneficiary within the meaning of Article 187 of EU Financial Regulation 2018/1046, which participate in the action with similar rights and obligations as the beneficiaries (obligation to implement action tasks and right to charge costs and claim contributions).

#### **"Associated Partners (AP)"**

Associated Partners are entities that implement the action tasks attributed to them in Annex 1 of the Grant Agreement but who do not request EU funding and cannot charge costs to the action or claim contributions. Associated Partners do not sign the GA, but will be party to the CA and have to comply with the contractual provisions (except the financial provisions) in the same way as other partners, as defined in Article 9 of the Grant Agreement.

#### **“Purchases”**

Contracts for goods, works or services needed to carry out the action (e.g. equipment, consumables and supplies) but which are not part of the action tasks (see Annex 1).

#### **“Subcontracting”**

Contracts for goods, works or services that are part of the action tasks (see Annex 1).

#### **“In-kind contributions”**

In-kind contributions within the meaning of Article 2(36) of EU Financial Regulation 2018/1046, i.e. non-financial resources made available free of charge by third parties.

#### **“Fraud “**

Fraud within the meaning of Article 3 of EU Directive 2017/13715 and Article 1 of the Convention on the protection of the European Communities' financial interests, drawn up by the Council Act of 26 July 19956, as well as any other wrongful or criminal deception intended to result in financial or personal gain.

#### **“Irregularities”**

Any type of breach (regulatory or contractual) which could impact the EU financial interests, including irregularities within the meaning of Article 1(2) of EU Regulation 2988/957.

#### **“Grave professional misconduct”**



Any type of unacceptable or improper behaviour in exercising one's profession, especially by employees, including grave professional misconduct within the meaning of Article 136(1)(c) of EU Financial Regulation 2018/1046.

#### **“Applicable EU, international and national law”**

Any legal acts or other (binding or non-binding) rules and guidance in the area concerned.

#### **“Portal”**

EU Funding & Tenders Portal; electronic portal and exchange system managed by the European Commission and used by itself and other EU institutions, bodies, offices or agencies for the management of their funding programmes (grants, procurements, prizes, etc.).

#### **"Background"**

Background means any data, know-how or information — whatever its form or nature (tangible or intangible), including any rights such as intellectual property rights — that is held by **Parties**, including their Affiliated Entities or other subcontractors, prior to their accession to the **Consortium Agreement** or generated by such entities separately from the Project, as well as copyrights or other intellectual or industrial property rights pertaining to such information, and which is **Needed** for carrying out the Project or for exploiting **Results** of the Project.

#### **"Consortium Body"**

Consortium Body means any management body described in the Governance Structure section of this Consortium Agreement.

#### **“Consortium Plan”**

Consortium Plan means the Description of the Action (DoA, Annex I) and the related agreed budget as first defined in the Grant Agreement and which may be updated by the General Assembly.

#### **“Defaulting Party”**

Defaulting Party means a Party which the General Assembly has identified to be in breach of this Consortium Agreement and/or the Grant Agreement as specified in Section 4.2 of this Consortium Agreement.

#### **“Exploitation”**

Exploitation means the use of results in further research activities other than those covered by the action concerned, or in developing, creating and marketing a product or process, or in creating and providing a service, or in standardisation activities.

#### **“Fair and Reasonable conditions”**

Fair and Reasonable conditions means appropriate conditions, including possible financial terms or royalty-free conditions, taking into account the specific circumstances of the request for access, for example the actual or potential value of the Results or Background to which access is requested and/or the scope, duration or other characteristics of the exploitation envisaged.

#### **"Grant Agreement (GA)"**



Grant Agreement means the multi-beneficiary **Grant Agreement** concluded between the **Granting Authority** and the **Beneficiaries** under the Horizon Europe Programme for the conduct and financing of the Project.

### "Granting Authority"

Means the body awarding the grant for the Project.

### "Legitimate interest(s)"

Legitimate interest includes but is not limited to academic or commercial interest or interest related to a Party's corporate image, which breach would result in such Party suffering great harm in the cases provided for in this Consortium Agreement.

### "Needed"

means:

*For the implementation of the Project:*

Access Rights are Needed if, without the grant of such Access Rights, carrying out the tasks assigned to the recipient Party would be technically or legally impossible, significantly delayed, or require significant additional financial or human resources.

*For Exploitation of own Results:*

Access Rights are Needed if, without the grant of such Access Rights, the Exploitation of own Results would be technically or legally impossible.

### "Party"

All entities participating in the action as Beneficiaries, Affiliated Entities, Associated Partners, or third parties against payment or giving in-kind contributions.

### "Results"

Results means any tangible or intangible effect of the action, such as data, know-how or information whatever its form or nature, whether or not it can be protected, as well as any rights attached to it, including intellectual property rights, produced within the Project, including, concepts, methods, schemes for quality assurance and quality control, **Data**, and interpretation of **Data**, but excluding **Background**.

### "Software"

Software means a package or entity of coded sequences of instructions to carry out an algorithm-driven process by a computer-processor controlled system.



### 3. Responsibilities of Parties

#### 3.1 General principles

Each Party undertakes to take part in the efficient implementation of the Project, and to cooperate, perform and fulfil, promptly and on time, all of its obligations under the Grant Agreement and this Consortium Agreement as may be reasonably required from it and in a manner of good faith as prescribed by Belgian law.

Each Party undertakes to notify the Coordinator and the other Parties, except the Associated Partners which shall only be obliged to notify the other Parties, in accordance with the governance structure of the Project, of any significant information, fact, problem or delay likely to affect the Project as soon as it becomes aware of it.

Each Party shall promptly provide all information reasonably required by a Consortium Body or by the Coordinator to carry out its tasks and shall responsibly manage the access of its employees to the EU Funding & Tenders Portal.

Each Party shall take reasonable measures to ensure the accuracy of any information or materials it supplies to the other Parties and shall not knowingly provide any information, Background or Results which it is not entitled to provide for the purposes of the Project.

#### 3.2 Breach

Save in the case of Force Majeure, in the event that the General Assembly identifies a breach by a Party of its obligations under this Consortium Agreement or the Grant Agreement (e.g. improper implementation of the Project), the Coordinator or, if the Coordinator is in breach of its obligations, the Party appointed by the General Assembly, will give formal notice to such Party, or Affiliated Entity, requiring that such breach will be remedied within 30 calendar days from the date of receipt of the written notice by the Party or Affiliated Entity.

If such breach is substantial and is not remedied within that period or is not capable of remedy, the General Assembly may, upon not less than fourteen (14) days' notice to such Party, decide to declare the Party to be a Defaulting Party and to decide on the consequences thereof, which may include termination of its participation.

#### 3.3 Involvement of third parties

A Party that enters into a subcontract or otherwise involves third parties (including but not limited to Affiliated Entities or other Participants) in the Project remains responsible for carrying out its relevant part of the Project and for such third party's compliance with the provisions of this Consortium Agreement and of the Grant Agreement. Such Party has to ensure that the involvement of third parties does not affect the rights and obligations of the other Parties under this Consortium Agreement and the Grant Agreement.

#### 3.4 Specific responsibilities regarding data protection

Where necessary, the Parties shall cooperate in order to enable one another to fulfil legal obligations arising under applicable data protection laws (the Regulation (EU) 2016/679 of the European Parliament





and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and relevant national data protection law applicable to said Party) within the scope of the performance and administration of the Project and of this Consortium Agreement.

In particular, the Parties shall, where necessary, conclude a separate data processing, data sharing and/or joint controller agreement before any data processing or data sharing takes place.

### 3.5 Specific responsibilities of Associated Partners

For the avoidance of doubt, Associated Partner(s) must ensure its/their own funding for the implementation of the Project. However, certain terms and conditions of the Grant Agreement and its Annexes are applicable to the Associated Partner(s). The Coordinator will share a copy of the signed Grant Agreement and information on any amendments with the Associated Partner(s).

The following Parties cooperate with the other Parties as “Associated Partners”:

- Brunel University London (UBRUN), PIC number 999749610
- THAMES21 LIMITED (THAMES), PIC number 926523728
- California State University, Fresno, PIC number 937845956

The Associated Partners implement tasks of the project, but they do not receive EU funding from the Granting Authority and therefore do not sign the Grant Agreement. The Associated Partners hereby undertake to perform and fulfil, promptly and on time, action tasks attributed to them in Annex 1 of the Grant Agreement and comply with the obligations under

- Article 11 of the Grant Agreement (proper implementation),
- Article 12 of the Grant Agreement (conflict of interests),
- Article 13 of the Grant Agreement (confidentiality and security),
- Article 14 of the Grant Agreement (ethics),
- Article 17.2 of the Grant Agreement (visibility),
- Article 18 of the Grant Agreement (specific rules for carrying out action),
- Article 19 of the Grant Agreement (information) and
- Article 20 of the Grant Agreement (record-keeping).

The Associated Partners agree that the bodies mentioned in Article 25 of the Grant Agreement (e.g., granting authority, OLAF, Court of Auditors (ECA), etc.) can exercise their rights to carry out checks, reviews, audits and investigations on the associated partners, particular concerning the action implementation.

The Associated Partners may not charge costs or contributions to the action. They ensure that they take care in a timely manner for funding on their own responsibility in order to ensure the proper and timely implementation of their tasks in the project.



## 4. Governance structure

### 4.1 General structure

The organisational structure of the SYMBIOREM project comprises the following Bodies:

- The General Assembly (GA) is the decision-making body of the consortium and provides the highest level strategic steering of the Project.
- The Executive Committee (ExCom) is the operational body that supports the coordinator in the day-to-day implementation of the Grant Agreement based on the Consortium Plan.

The organisational structure of the Project shall also comprise the following:

- The Coordinator is the legal entity acting as the intermediary between the Parties and the Granting Authority. The Coordinator is responsible for the scientific and administrative management of the Programme. The Coordinator is supported by an internal coordination team for the administrative management and by the ExCom for the scientific management.

The Coordinator shall ensure the secretariat of the GA and ExCom and shall act as chairperson of both Consortium Bodies.

- The Work Package leaders are responsible for the proper implementation of the obligations of their respective Work package, coordination and interaction within their respective Work Package, as well as across the Work Packages.
- The Task leaders are responsible for the proper implementation of the obligations of their respective tasks.
- The SYMBIOREM consortium will also be supported and advised by an External Advisory Board (EAB).

### 4.2 General operational procedures for all Consortium Bodies

#### 4.2.1 Representation in meetings and meeting attendance

Any member (Party) of a Consortium Body (hereinafter referred to as "Member"):

- should be present or represented at any meeting of such Consortium Body by a fully mandated representative;
- may appoint a substitute or a proxy or mandate another representative to attend and vote at any meeting;

And shall participate in a cooperative manner in the meetings.

If appointing a substitute for a meeting, this substitute should be duly authorised to fulfil all the same functions as the representative.



The Coordinator shall be formally notified of this replacement or of the mandating of another representative by e-mail from the representative at least one (1) calendar day (i.e. twenty four hours) prior to the meeting.

#### 4.2.2 Preparation and organisation of meetings

##### **Convening meetings:**

The chairperson of a Consortium Body shall convene meetings of that Consortium Body.

	ORDINARY MEETING	EXTRAORDINARY MEETING
General Assembly	At least twice a year, and at least 1 of these physical	At any time upon written request of any Member of the GA
Executive Committee	Monthly with 2 physical meetings per year	At any time upon written request of any Member of the ExCom

##### **Notice of a meeting:**

The chairperson of a Consortium Body shall give notice in writing of a meeting to each Member of that Consortium Body as soon as possible and no later than the minimum number of days preceding the meeting as indicated below.

	ORDINARY MEETING	EXTRAORDINARY MEETING
General Assembly	45 calendar days	15 calendar days
Executive Committee	14 calendar days	7 calendar days

##### **Sending the agenda:**

The chairperson of a Consortium Body shall prepare and send each Member of that Consortium Body an agenda no later than the minimum number of days preceding the meeting as indicated below.

General Assembly	21 calendar days, 10 calendar days for an extraordinary meeting
Executive Committee	7 calendar days

##### **Adding agenda items:**

Any agenda item requiring a decision by the Members of a Consortium Body must be identified as such on the agenda.

Any Member of a Consortium Body may add an item to the original agenda by written notice to all of the other Members of that Consortium Body up to the minimum number of days preceding the meeting as indicated below.



General Assembly	14 calendar days, 7 calendar days for an extraordinary meeting
Executive Committee	2 calendar days

During a meeting, the Members present or represented can unanimously agree to add a new item to the original agenda.

Meetings of each Consortium Body may be physical or be held by teleconference or other telecommunication/ electronic means. For the General Assembly, at least one physical meeting will be organised per year.

Decisions will only be binding once the relevant part of the minutes has been accepted according to Section 6.2.6.

#### 4.2.3 Decisions without a meeting

Any decision may also be taken without a meeting if:

- a) the Coordinator circulates to all Members of the Consortium Body a suggested decision with a deadline for responses of at least 10 calendar days after receipt by a Party and
- b) the decision is agreed by 51 % of all Parties.

The Coordinator shall inform all the Members of the outcome of the vote.

A veto according to Section 6.2.5 may be submitted up to 15 calendar days after receipt of this information.

The decision will be binding after the Coordinator sends a notification to all Members. The Coordinator will keep records of the votes and make them available to the Parties on request.

#### 4.2.4 Voting rules and quorum

Each Consortium Body shall not deliberate and decide validly unless two-thirds (2/3) of its Members are present or represented (quorum).

If the quorum is not reached, the chairperson of a Consortium Body shall convene another ordinary meeting within 15 calendar days. If in this meeting the quorum is not reached once more, the chairperson shall convene an extraordinary meeting, which shall be entitled to decide even if less than the quorum of Members is present or represented.

Each Member of a Consortium Body present or represented in the meeting shall have one vote, if not otherwise provided for in this Consortium Agreement.

A Party which the GA has declared according to Section 4.2 to be a Defaulting Party may not vote, nor shall their presence account for the necessary quorum. The Coordinator may not vote on decisions regarding a proposal to the Granting Authority for a change of the Coordinator.

In written procedures, a vote can be cast explicitly or by silent approval, if a Member, within the deadline set out in the circulated document, does not object by written notice to the chairperson.

Decisions shall be taken by a majority of two-thirds (2/3) of the votes cast.



The present or represented Members may decline to participate in a vote of the General Assembly by stating that they abstain, in which case they shall not be counted for the purposes of determining the majority of the votes as described in Section 4.2.4 (Section 6.2.4.3.1 of CA). On the contrary, the abstaining Members shall be counted for the purpose of determining the quorum in Section 4.2.4 (6.2.4.1 of CA).

When a decision has been adopted or rejected, it may be reconsidered and proposed in another further meeting of the General Assembly only if the request comes at the initiative of at least two-thirds of the Members.

Associated Partners may not vote on a decision regarding the distribution or use of the EC financial contribution.

However, the Beneficiaries will make every effort to ensure that any decision regarding the distribution or use of the EC financial contribution does not negatively affect the work to be carried out in the project by the Associated Partners as defined in the GA

#### 4.2.5 Veto rights

A Party which can show that its own work, time for performance, costs, liabilities, intellectual property rights or other legitimate interests would be severely affected by a decision of a Consortium Body may exercise a veto with respect to the corresponding decision or relevant part of the decision.

When the decision is foreseen on the original agenda, a Party may only veto such a decision during the meeting.

When a decision has been taken on a new item added to the agenda before or during the meeting, a Party may veto such decision during the meeting or within 15 calendar days after receipt of the draft minutes of the meeting.

A Party that is not appointed to participate to a particular Consortium Body may veto a decision within the same number of calendar days after receipt of the draft minutes of the meeting.

In all cases, the exercise of the veto shall be supported by a written justification from the Party exercising such veto made available to all Parties within 10 calendar days following exercise of the veto.

When a decision has been taken without a meeting a Party may veto such decision within 15 calendar days after receipt of the written notice by the chairperson of the outcome of the vote.

In case of exercise of veto, the Parties shall make every effort to resolve the matter, which occasioned the veto to the general satisfaction of all Parties.

A Party may neither veto decisions relating to its identification to be in breach of its obligations nor to its identification as a Defaulting Party. The Defaulting Party may not veto decisions relating to its participation and termination in the consortium or the consequences of them.

A Party requesting to leave the consortium may not veto decisions relating thereto.

#### 4.2.6 Minutes of meetings

The chairperson of a Consortium Body shall produce minutes of each meeting, which shall be the formal record of all decisions taken. He/she shall send draft minutes to all Members within 10 calendar days of the meeting.



The minutes shall be considered as accepted if, within 15 calendar days from receipt, no Party has sent an objection to the coordinator with respect to the accuracy of the draft minutes by written notice.

The coordinator shall send the accepted minutes to all the Members, who shall retain copies of them.

### 4.3 Specific operational procedures for the Consortium Bodies

#### 4.3.1 General Assembly

In addition to the rules in section 3.2 the following rules apply:

##### **Members:**

The General Assembly (GA) shall consist of one representative of each Party (hereinafter referred to as “Member”).

Each Member shall be deemed to be duly authorised to deliberate, negotiate and decide on all matters listed in Section Decisions (6.3.1.2 of this Consortium Agreement).

The Coordinator shall chair all meetings of the General Assembly, unless decided otherwise by the General Assembly.

The Parties agree to abide by all decisions of the General Assembly. This does not prevent the Parties from exercising their veto rights, according to Section 6.2.5, or from submitting a dispute for resolution in accordance with the provisions of settlement of disputes in Section 11.8 of this Consortium Agreement.

Additionally, Associated Partners, not requesting EU funding but taking part in the Action, will also be members of the General Assembly. The same construction applies as for other Members. One representative from each Associated Partner will be a member of the General Assembly.

##### **Decisions:**

The General Assembly shall be free to act on its own initiative to formulate proposals and take decisions in accordance with the procedures set out herein.

In addition, all proposals made by the Executive Committee shall also be considered and decided upon by the General Assembly.

The following decisions shall be taken by the General Assembly:

##### **Content, finances and intellectual property rights**

- Proposals for changes to Annexes 1 and 2 of the Grant Agreement to be agreed by the Granting Authority
- Associated Partners may not vote on changes to Annex 2 of the Grant Agreement, nor shall their presence account for the necessary quorum in such votes.
- Changes to the Consortium Plan
- Modifications or withdrawal of Background in Attachment 1 (Background Included)
- Additions to Attachment 3 (List of Third Parties for simplified transfer according to Section 8.3.2. of the CA)



- Additions to Attachment 4 (Identified entities under the same control)

### **Evolution of the consortium**

- Entry of a new Party to the Project and approval of the settlement on the conditions of the accession of such a new Party
- Withdrawal of a Party from the Project and the approval of the settlement on the conditions of the withdrawal
- Identification of a breach by a Party of its obligations under this Consortium Agreement or the Grant Agreement
- Declaration of a Party to be a Defaulting Party
- Remedies to be performed by a Defaulting Party
- Termination of a Defaulting Party's participation in the consortium and measures relating thereto

The following decisions of the GA may be voted on only by Beneficiaries, and the presence of the Associated Partners doesn't count towards the necessary quorum:

- Proposal to the Granting Authority for a change of the Coordinator
- Proposal to the Granting Authority for suspension of all or part of the Project
- Proposal to the Granting Authority for termination of the Project and the Consortium Agreement

### **Appointments**

On the basis of the Grant Agreement, the appointment, if necessary, of:

- Executive Committee Members
- External Advisory Board Members

#### **4.3.2 Executive Committee (ExCom)**

In addition to the rules in section 6.2 the following rules apply:

### **Members**

The Executive Committee (ExCom) shall consist of the Coordinator and the Work Package leaders.

Membership in the ExCom will cease upon resignation by a member or a decision of the GA.

The Coordinator shall chair all meetings of the ExCom, unless otherwise decided by a majority of two-thirds.



If an ExCom Member has not attended two ExCom meetings in person and has not been substituted by a competent and fully mandated substitute, the Coordinator informs the GA, which may decide on a renewal of the membership in the ExCom or a replacement of this member.

Additionally, Associated Partners, not requesting EU funding but taking part in the Action, may also be members of the ExCom if they are WP Leaders.

### **Minutes of meetings**

Minutes of ExCom meetings, once accepted, shall be sent by the Coordinator to the General Assembly Members for information.

### **Tasks**

The ExCom Members commit themselves to undertake their tasks in an unbiased way.

The ExCom shall:

- execute and implement the decisions of the General Assembly
- propose all operational decisions required for the implementation of the Project
- collaborate with all Parties of the Consortium for the priority setting, planning, implementation and reporting
- collect information at least every 12 months on the progress of the Project, examine that information to assess the compliance of the Project with the Consortium Plan and, if necessary, propose modifications of the Consortium Plan to the General Assembly.
- report the progress in periodic reports, further to the input, opinion and approval by the General Assembly
- monitor the effective and efficient implementation of the Project and contribute, in collaboration with the Coordinator, to the monitoring and reporting on the implementation indicators
- prepare the meetings, propose decisions and prepare the agenda of the General Assembly according to Section 6.3.1.2
- support the Coordinator in preparing meetings with the Granting Authority and in preparing related data and deliverables
- quality-check and approve deliverables before submission to Granting Authority
- actively participate in the communication and dissemination and exploitation of SYMBIOREM results, prepare the content and timing of press releases and joint publications by the consortium or proposed by the Granting Authority in respect of the procedures of the Grant Agreement Article 29.

In the case of abolished activities as a result of a decision of the General Assembly, the ExCom shall advise the General Assembly on ways to rearrange activities and budgets of the Parties concerned. Such rearrangement shall take into consideration the legitimate commitments taken prior to the decisions, which cannot be cancelled.





## 4.4 Coordinator

### 4.4.1 Role of the Coordinator

The Coordinator shall be the intermediary between the Parties, including their Affiliated Entities, and the Granting Authority and shall perform all tasks assigned to it as described in the Grant Agreement and in this Consortium Agreement.

### 4.4.2 Responsibilities

In particular, the Coordinator shall be responsible for:

- monitoring compliance by the Parties with their obligations;
- keeping the address list of Members and other contact persons updated and available;
- chairing the GA and the ExCom, taking all actions to enable proper implementation of the decisions made by these bodies;
- ensuring smooth operation of the Project: work plan maintenance, monitoring progress, analysing results, identification of problems and consequences for future work progress;
- collecting, reviewing to verify consistency and submitting reports, other deliverables (including financial statements and related certifications) and specific requested documents to the Granting Authority;
- transmitting documents and information connected with the Project to any other Parties concerned;
- administering the financial contribution of the Granting Authority and fulfilling the financial tasks described in Section 7.2 of CA;
- providing, upon request, the Parties with official copies or originals of documents that are in the sole possession of the Coordinator when such copies or originals are necessary for the Parties to present claims.

If one or more of the Parties is late in submission of any deliverable, the Coordinator may nevertheless submit the other Parties' Project deliverables and all other documents required by the Grant Agreement to the Granting Authority in time.

### 4.4.3 Change of Coordinator

If the Coordinator fails in its coordination tasks, the General Assembly may propose to the Granting Authority to change the Coordinating body.

### 4.4.4 Declarations of the Coordinator

The Coordinator shall not be entitled to act or to make legally binding declarations on behalf of any other Party or of the consortium, unless explicitly stated otherwise in the Grant Agreement or this Consortium Agreement.



#### 4.4.5 Scope of action of the Coordinator

The Coordinator shall not enlarge its role beyond the tasks specified in this Consortium Agreement and in the Grant Agreement.

#### 4.5 External Advisory Board (EAB)

An External Advisory Board (EEAB) will be appointed and steered by the General Assembly. The EAB shall assist and facilitate the decisions made by the General Assembly.

By way of exception to Section 6.4.4 above, the Parties hereby mandate the Coordinator to execute, in their name and on their behalf, a non-disclosure agreement (hereafter “NDA”) with each member of the EAB, in order to protect Confidential Information disclosed by any of the Parties to any member of the EAB. The NDA for the EAB members is enclosed in Attachment 5. The mandate of the Coordinator comprises solely the execution of the NDA in Attachment 5.

Its terms shall be not less stringent than those stipulated in this Consortium Agreement, and it shall be concluded no later or before any confidential information will be exchanged/disclosed, whichever date is earlier.

The Coordinator shall write the minutes of the EAB meetings and submit them to the General Assembly. The EAB members shall be allowed to participate in General Assembly meetings upon invitation but do not have voting rights.]

#### 4.6 Work package leaders

Work package (WP) leaders should have an integrative vision of the work of their WP within the project.

They ensure that optimal links and interactions are established with other WPs and activities, and they are in charge of managing and leading their WP (which includes, in relation with Task leaders, ensuring that the work as agreed is carried out, overseeing deadlines, quality controlling deliverables and supervising the management of the resources and the reporting for the WP).

They will also ensure good communication both within their WP and with other WPs.

The WP leaders will be supported by the Task leaders in their WP.

Associated Partners may be nominated work package leaders.

#### 4.7 Task leaders

Task leaders are responsible for ensuring that the task work is conducted in accordance with the appropriate deadlines and resources as well as delivered with high scientific quality.

They will manage their Task and contribute to the development of the work and to the technical reporting of the WP.

They will interact closely with the WP leaders and alert the WP leaders of any difficulties and propose solutions for these difficulties.



Associated Partners may be nominated task leaders

## 5. Financial Provisions

This information is provided in Section 7 of CA and Article 22 of GA.

## 6. Results

### 6.1 Ownership of Results

Results are owned by the Party/Parties or employees where applicable that generates them according to each Party's national law, internal policies on intellectual property and provisions contained in the Grant Agreement, article 16 and its Annex 5.

### 6.2 Joint ownership

Joint ownership is governed by Grant Agreement Article 16.4 and its Annex 5, Section Ownership of results, with the following additions:

In case of joint ownership of Results in this Project, co-owners' shares of ownership shall be proportional to the intellectual contribution invested in generating that specific Result. The joint owners shall agree on shares of ownership, all protection measures and on the division of related costs in a joint ownership agreement to be negotiated in advance.

#### 6.2.1 Use of jointly owned Results

Where no joint ownership agreement has yet been concluded or in absence of a joint ownership agreement, each of the joint owners shall be entitled to use the jointly owned Results as follows:

- each of the joint owners shall be entitled to use their jointly owned Results for non-commercial purposes, including research and teaching activities on a royalty-free basis, and without requiring the prior consent of the other joint owner(s).
- each of the joint owners shall be entitled to otherwise Exploit the jointly owned Results and to grant non-exclusive licenses to third parties (without any right to sub-license), if the other joint owners are given: (a) at least 45 calendar days advance notice; and (b) fair and reasonable compensation. Notwithstanding (a), in case the non-exclusive licenses are granted to third parties for commercial purposes, the prior written consent of the joint owners shall be obtained.
- Where such joint Results are covered by intellectual property rights, the joint owners shall execute a joint ownership agreement regarding the allocation and the terms and conditions of Exploitation of the joint Results as soon as possible and before any industrial or commercial Exploitation.

The joint owners shall agree on all protection measures and the division of related costs in advance.



## 6.3 Transfer of Results

### 6.3.1 Transferring ownership

Each Party/Parties or employees where applicable may transfer ownership of its own Results, including its share in jointly owned Results unless agreed otherwise in a joint ownership agreement, following the procedures of the Grant Agreement Article 16.4 and its Annex 5, Section Transfer and licensing of results, sub-section “Transfer of ownership”

### 6.3.2 Transfer of ownership to listed third parties

Each Party may identify specific third parties it intends to transfer the ownership of its Results to in Attachment (3) of this Consortium Agreement. The other Parties hereby waive their right to object to such a transfer to listed third parties according to the Grant Agreement Article 16.4 and its Annex 5, Section Transfer of licensing of results, sub-section “Transfer of ownership”, 3rd paragraph.

### 6.3.3 Informing of the transfer

The transferring Party shall, however, at the time of the transfer, inform the other Parties of such transfer and shall ensure that the rights of the other Parties under the Consortium Agreement and the Grant Agreement will not be affected by such transfer. Any addition to Attachment (3) after signature of this Consortium Agreement requires a decision of the General Assembly.

### 6.3.4 Specific cases of mergers or acquisitions

The Parties recognise that in the framework of a merger or an acquisition of an important part of their assets, it may be impossible under applicable EU and national laws on mergers and acquisitions for a Party to give at least 45-calendar days prior notice for the transfer as foreseen in the Grant Agreement. In this case, notice of the transfer will be given as soon as possible and in any case not later than 30 (thirty) days after the transfer.

### 6.3.5 Application of the obligations

The obligations above apply only for as long as other Parties, still have - or still may request - Access Rights to the Results.

## 6.4 Dissemination

For the avoidance of doubt, nothing in this Section 6.4 has impact on the confidentiality obligations set out in Section 10 of CA (Non-disclosure of information).

### 6.4.2 Dissemination of own (including jointly owned) results

During the Project and for a period of 1 year after the end of the Programme, the dissemination of own Results by one or several Parties, including their Affiliated Entities, including but not restricted to



publications and presentations, shall be governed by the procedure of Article 17.4 of the Grant Agreement and its Annex 5, subject to the following provisions.

Prior notice of any planned publication, including a draft of the proposed publication, shall be given to the other Parties at least 30 calendar days before the intended date of publication. Any objection to the planned publication shall be made in accordance with the Grant Agreement by written notice to the Coordinator and to the Party or Parties proposing the dissemination within 15 calendar days after receipt of the notice. If no objection is made within the time limit stated above, the publication is permitted.

An objection is justified if:

- a) the protection of the objecting Party's Results or Background would be adversely affected, or
- b) the objecting Party's Legitimate Interests in relation to the Results or Background would be significantly harmed, or
- c) the proposed publication includes Confidential Information of the objecting Party.

The objection has to include a precise request for necessary modifications.

If an objection has been raised, the involved Parties shall discuss how to overcome the justified grounds for the objection on a timely basis (for example by amendment to the planned publication and/or by protecting information before publication) and the objecting partner shall not unreasonably continue the opposition if appropriate measures are taken following the discussion.

The objecting Party can request a publication delay of not more than 90 calendar days from the time it raises such an objection. After 90 calendar days the publication is permitted, provided that the objections of the objecting Party have been addressed.

#### 6.4.3 Dissemination of another Party's unpublished Results or Background

A Party shall not include in any dissemination activity another Parties' Results or Background without obtaining the owning Party's prior written approval, unless they are already published.

#### 6.4.4 Cooperation obligations

The Parties undertake to cooperate to allow the timely submission, examination, publication and defense of any dissertation or thesis for a degree that includes their Results or Background subject to the confidentiality and publication provisions agreed in this Consortium Agreement.

#### 6.4.5 Use of names, logos or trademarks

Nothing in this Consortium Agreement shall be construed as conferring rights to use in advertising, publicity or otherwise the name of the Parties, or any of their logos or trademarks without their prior written approval.

#### 6.4.6 Logo and trademark of the Project

Each Party shall be entitled to use any logo or trademark of the Project royalty-free and on a non-exclusive basis for the execution of the Project only, even if such logo or trademark has been filed by a single Party only.



If needed, the Parties shall agree on specific rules for any other use of the logo and/or trademark of the Project and its possible protection measures in a specific agreement.

#### 6.4.6 Visibility- European Flag and funding statement

Unless otherwise agreed with the granting authority, communication activities of the beneficiaries related to the action (including media relations, conferences, seminars, information material, such as brochures, leaflets, posters, presentations, etc., in electronic form, via traditional or social media, etc.), dissemination activities and any infrastructure, equipment, vehicles, supplies or major result funded by the grant must acknowledge EU support and display the European flag (emblem) and funding statement (translated into local languages, where appropriate):



*The emblem must remain distinct and separate and cannot be modified by adding other visual marks, brands or text.*

Apart from the emblem, no other visual identity or logo may be used to highlight the EU support.

When displayed in association with other logos (e.g., of beneficiaries or sponsors), the emblem must be displayed at least as prominently and visibly as the other logos.

For the purposes of their obligations under this Article, the beneficiaries may use the emblem without first obtaining approval from the granting authority. This does not, however, give them the right to exclusive use. Moreover, they may not appropriate the emblem or any similar trademark or logo, either by registration or by any other means.

## 7. Confidentiality and security

This section is based on Section 2 of the Grant Agreement

### 7.1 Sensitive information

The parties must keep confidential any data, documents or other material (in any form) that is identified as sensitive in writing ('sensitive information') — during the implementation of the action and for at least until the time-limit set out in the Section 1 (or Data Sheet (see Point 6) of the GA).

If a beneficiary requests, the granting authority may agree to keep such information confidential for a longer period.

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

The beneficiaries may disclose sensitive information to their personnel or other participants involved in the action only if they:



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

The granting authority may disclose sensitive information to its staff and to other EU institutions and bodies. It may moreover disclose sensitive information to third parties, if:

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

The confidentiality obligations no longer apply if:

- (a) the disclosing party agrees to release the other party
- (b) the information becomes publicly available, without breaching any confidentiality obligation
- (c) the disclosure of the sensitive information is required by EU, international or national law.

Specific confidentiality rules (if any) are set out in Annex 5 of the GA.

## 8. Reporting

This section is based on the Article 21 Section 3 of the Grant Agreement

### 8.1 Continuous reporting

The beneficiaries must continuously report on the progress of the action (e.g., **deliverables, milestones, outputs/outcomes, critical risks, indicators**, etc.; if any), in the Portal Continuous Reporting tool and in accordance with the timing and conditions it sets out (as agreed with the granting authority).

Standardised deliverables (e.g., progress reports not linked to payments, reports on cumulative expenditure, special reports, etc.; if any) must be submitted using the templates published on the Portal.

### 8.2 Periodic reporting: Technical reports and financial statements

In addition, the beneficiaries must provide reports to request payments, in accordance with the schedule and modalities set out in the Section 1 or Data Sheet (see Point 4.2) of the GA:

- for additional pre-financings (if any): **an additional pre-financing report**
- for interim payments (if any) and the final payment: **a periodic report**.

The pre-financing and periodic reports include a technical and financial part.

The technical part includes an overview of the action implementation. It must be prepared using the template available in the Portal Periodic Reporting tool.

The financial part of the additional pre-financing report includes a statement on the use of the previous pre-financing payment.

The financial part of the periodic report includes:

- the financial statements (individual and consolidated; for all beneficiaries/affiliated entities)



- the explanation on the use of resources (or detailed cost reporting table, if required)
- the certificates on the financial statements (CFS) (if required; see Article 24.2 and Data Sheet, Point 4.3).

The financial statements must detail the eligible costs and contributions for each budget category and, for the final payment, also the revenues for the action (see Articles 6 and 22 of GA).

All eligible costs and contributions incurred should be declared, even if they exceed the amounts indicated in the estimated budget (see Annex 2 of GA). Amounts that are not declared in the individual financial statements will not be taken into account by the granting authority.

By signing the financial statements (directly in the Portal Periodic Reporting tool), the beneficiaries confirm that:

- the information provided is complete, reliable and true
- the costs and contributions declared are eligible (see Article 6 of GA)
- the costs and contributions can be substantiated by adequate records and supporting documents (see Article 20 of GA) that will be produced upon request (see Article 19 of GA) or in the context of checks, reviews, audits and investigations (see Article 25 of GA)
- for the final periodic report: all the revenues have been declared (if required; see Article 22 of GA).

Beneficiaries will have to submit also the financial statements of their affiliated entities (if any). In case of recoveries (see Article 22 of GA), beneficiaries will be held responsible also for the financial statements of