

Interreg Baltic Sea Region

Partner report no. 06

Reporting period from: 1 April 2020 to: 31 December 2020

1. Identification of the project

1.1 Project type Priority 1-3 (R/X/C)

1.2 Project no. #R067 1.3 Project acronym MAMBA

2. Identification of the project partner

2.1 Project partner no. 01

2.2 Name of organisation in original language Diakonisches Werk Schleswig-Holstein

2.3 Name of department in original language (if relevant) (max. 250 characters incl. spaces)

2.4 Name of organisation in English Diaconie of Schleswig-Holstein

2.5 Name of department in English (if relevant) (max. 250 characters incl. spaces)

2.6 Address Kanalufer 48

2.7 Postal code 24768 2.8 Town Rendsburg

2.9 Country Germany

2.10 Location inside the EU part of the Programme area

2.11 Funding source ERDF

3. Contacts

	Legal representative		Contact person	
3.1 Institution	Diaconie of Schleswig-Holstein		Diaconie of Schleswig-Holstein	
3.2 Position	Finance Director		Project Management	
3.3 First name	Kay-Gunnar		Nicole	
3.4 Last name	Rohwer		Rönnspeiß	
3.5 E-Mail	rohwer@diakonie-sh.de		roennspiess@diakonie-sh.de	
3.6 Phone	DE +49	(max. 30 char. incl. spaces)	DE +49	4331593418
3.7 Mobile	DE +49	(max. 30 char. incl. spaces)	DE +49	15256107739

4. Activity report

4.1 Progress in work packages and groups of activities

Work package

Progress in Work package 1 implementation

State aid relevant ☐

As Lead Partner the Diakonisches Werk controls and monitors the project partnership and communicates regularly with all MAMBA partners passing on information about programme development, financial issues, work progress and events. The Diakonisches Werk supports Work Package Leaders in order to organise the work with their respective GoA Leaders.

During the Corona lock and shut downs in the different countries the project partner stayed in contact via E-mail and regular digital conferences. The last partner meeting took place on the 24th of September. Due to the circumstances it was conducted as a hybrid conference, meaning the national/local partners met wherever possible in a physical location and all were digitally connected to each other. This way the local partners could get together one last time, say good bye and talk about final tasks and potential follow up activities. The German partners met in Glücksburg in the very north of Schleswig-Holstein/Germany. Because of this it was possible for the Danish partner to join the meeting physically. It took place at "artefact", a children, youth and adult education center for global learning and Education for Sustainable Development (ESD) with an emphasis on energy transition, including e-mobility such as the rural electric car sharing concept in Schleswig-Holstein "Dörpsmobil SH".

Nicole Rönnspeiß participated at a seminar "How to use EU funding programs strategically" of the German Association for Public and Private Welfare on the 19th/20th and 21st of August.

Work package

Progress in Group of activities implementation

State aid relevant ☐

Socio economic profiles are available on the MAMBA website. This GoA is finalised.

Progress in Group of activities implementation

State aid relevant ☐

This GoA is finalised.

Progress in Group of activities implementation

State aid relevant ☐

The MC framework has been elaborated and debated at several project partner meetings. This GoA is

finalised.

Progress in Group of activities

2.4

implementation

State aid relevant ☐

The legal pre-study was discussed during a break-out session of the MAMBA online project partner meeting in March 2020 and subsequently updated. It is available on the MAMBA website plus a so-called factsheet, a summary of the major findings. This GoA is finalised.

Progress in Group of activities

2.5

implementation

State aid relevant ☐

The pre-study was up-dated and discussed during a break-out session of the MAMBA online project partner meeting in March 2020. The up-dated version has been up-loaded on the MAMBA website. This GoA is finalised.

Progress in Group of activities

2.6

implementation

State aid relevant ☐

This GoA is finalised. The pre-study was discussed during a break-out session of the MAMBA online project partner meeting in March 2020 and subsequently updated. is available on the MAMBA website.

Progress in Group of activities

2.7

implementation

State aid relevant ☐

The report is finished. It is extensive and gives a good overview quantitatively of the socioeconomic impact of the rural mobility solutions of MAMBA. The report has been published on the website and is accessible under "products". The GoA is finalized.

No deviations.

Work package

3

Progress in Group of activities

3.1

implementation

State aid relevant ☐

The operational concept of the MC of PP1 can be found on kirchencloud. As stated in RP4, the MAMBA project partners agreed on focussing on the issue of sustainability for MCs. See WP 3.4
The GoA is finalized.

Progress in Group of activities

3.2

implementation

State aid relevant ☐

This GoA has already been finalised in the last reporting period. 52 interested actors registered for the

MAMBA Regional Conference in Kiel (27th February 2020). <https://www.mambaproject.eu/2020/03/06/new-mamba-regional-conference-in-kiel/>

Progress in Group of activities

3.3

implementation

State aid relevant ☐

The GoA is finalised. PP1's MC was in place and functioned well. After the project time it will be transferred into another regular meeting that combines all departments of the Diaconie.

Progress in Group of activities

3.4

implementation

State aid relevant ☐

The final version of PP1's long term operational concept can be found on kirchencloud and is shared with all MAMBA partners. It has also been published on the website under "Products" in a combined document which has aggregated all LTOCs of the partners. The GoA is finalized.

No deviations.

Work package

4

Progress in Group of activities

4.1

implementation

State aid relevant ☐

PP9 was responsible for this GoA. The report is accessible to all MAMBA partners on the kirchencloud. This GoA is finalized.

Progress in Group of activities

4.2

implementation

State aid relevant ☐

The overview report on mobility patterns and needs of social service providers in MAMBA partner regions is finished. The report is available to all partners on kirchencloud. This GoA is finalised.

Progress in Group of activities

4.3

implementation

State aid relevant ☐

does not apply

Progress in Group of activities

4.4

implementation

State aid relevant ☐

Due to the Corona pandemic the Hallig was shut down completely so Annika Schmiedek-Inselmann

arranged a first online meeting in March. She left the Diaconie in April and because of the shutdown of the Hallig it was not easy for the following job holder, Ms. Rönnspeiß, to accompany the Hooe Mamba group. Right from the beginning she stayed in contact with the mayor of Hooe, Katja Just, and they had a first video meeting on the 23.4.2020 to get to know each other in person and to discuss the next possible steps. On this video meeting also one of the Hallig paramedics and a colleague of Ms. Just from the local government took part. Together they planned the following steps:

- 1st step: short-term video conference with the MAMBA group
- 2nd step: dementia partner training at the end of May
- 3rd step: one-day care seminar on site in July, more likely August (depending on the Corona situation)

Unfortunately there existed some technical problems on the video conference on the 26.5.2020. The digital connection was bad so that audio and video did not function in a good way. Therefore the meeting was short and contained only the most important topics, but the group decided to have a seminar about dementia. This seminar took place on the 15th of July. Antje Holst of the competence center dementia in Schleswig-Holstein moved to the Hallig to train the MAMBA group to be a "Dementia Partner". Furthermore Ralf Labinsky, colleague of Ms. Rönnspeiß and part of the Mobility Center in the Diaconie, and Sven Herrmann, project worker, supported the training by answering general questions about elderly care after the dementia training. The seminar was held in compliance with the corona rules.

Because of the corona crisis it was unfortunately impossible to carry a get-together in summer. So the next seminar was on the 25.09.2020. Sven Herrmann and Yvonne Fröb, both employees of the Diaconie in Schleswig-Holstein, travelled to the Hallig to give the MAMBA group support on technical questions all around digital coherences and to impart PC and internet skills. Again it was obvious that the digital connection on the hallig is not stable. Additional the PC competences of the group have still to be trained in general. Two days later, on the 27.9.2020, the final meeting took place on the Hallig, again in compliance with the corona rules. Ms. Rönnspeiß was able to win three locally very known musicians to come to the Hallig and play a good-bye concert for the MAMBA group - and also for other interested Hallig residents. Ms. Just and Ms. Rönnspeiß summed up the common MAMBA time and Ms. Just promised that the MAMBA group will remain with an ongoing discussion on the main topic "Growing old on Hooe carefree". Ms. Rönnspeiß offered that the Mobility Center will stay available for the group and every question will be collected and forwarded by her to the corresponding colleague. In these challenging times this last event was a very encouraging get-together for the MAMBA group.

No deviations.

Work package

5

Progress in Group of activities

5.1

implementation

State aid relevant ☐

Due to the Corona crisis the final conference (6th Rural Mobility Seminar) has been transformed into a digital event. It was held as a series of three webinars and took place on the 3rd, the 10th and the 17th of September. After taking over from Doris Scheer, Nicole Rönnspeiß has coordinated together with their project management support REM Consult the planning and organisation of the conference.

The agenda can still be looked at on the MAMBA website, furthermore the results have been documented in a graphical recording that may be downloaded from there. <https://www.mambaproject.eu/2020/06/22/register-now-for-mamba-final-conference-webinar-series/>

Sven Herrmann and Nicole Rönnspeiß took part at final conference. Heiko Naß, head of the Diaconie SH,

hold the opening speech.

Progress in Group of activities

5.2

implementation

State aid relevant ☐

A letter of intent has been signed with Innovation Skane, an organisation of the Skane Region which will take over the upkeep and maintenance of the database after the MAMBA project has finished. The GoA is finalized.

Progress in Group of activities

5.3

implementation

State aid relevant ☐

The Lead Partner management team was involved in the development process of this main output, PP1 contributes to this process by making insights available and engages in discussions about the final document. The final document (English language version) was available at the final conference in September. It can be downloaded from the MAMBA website: <https://www.mambaproject.eu/products/>. The document has also been translated into German and is available as a pdf. The main output dissemination overview shows to whom it was send directly. The GoA therefore is finalized.

Progress in Group of activities

5.4

implementation

State aid relevant ☐

The Lead Partner management team was involved in the development process of this main output, PP1 contributes to this process by making insights available and engages in discussions about the final document. The final document (English language version) was available at the final conference in September. It can be downloaded from the MAMBA website: <https://www.mambaproject.eu/products/>. The document has also been translated into German and is available as a pdf. The main output dissemination overview shows to whom it was send directly. The GoA therefore is finalized.

Progress in Group of activities

5.5

implementation

State aid relevant ☐

The Lead Partner management team is involved in the development process of this main output, PP1 contributes to this process by making insights available and engages in discussions about the final document. The final document (English language version) was available at the final conference in September. It can be downloaded from the MAMBA website: <https://www.mambaproject.eu/products/>. The document has also been translated into German and is available as a pdf. The main output dissemination overview shows to whom it was send directly. The GoA therefore is finalized.

Progress in Group of activities

5.6

implementation

State aid relevant ☐

MAMBA Regional Conference in Northern Germany: 27.02.2020: Regional Conference took place in Kiel. 52 people participated. The conference is documented, ppts are available and a short report can be found on the MAMBA website <https://www.mambaproject.eu/2020/03/06/new-mamba-regional-conference-in-kiel/>. The GoA is finalized.

Progress in Group of activities

5.7

implementation

State aid relevant ☐

PP2 finished the communication plan. It is an internal document and is available for all MAMBA partners on the kirchencloud. The GoA is finalized.

No deviations.

4.2 Specific output indicators (Priorities 1-3)

No.	Name of indicator	Achievement this reporting period	Value this period
P1	No. of local/regional public authorities/institutions involved	(max. 1000 characters incl. spaces)	
P2	No. of national public authorities/institutions involved	(max. 1000 characters incl. spaces)	
P3	No. of enterprises receiving support	(max. 1000 characters incl. spaces)	
P4	No. of enterprises receiving nonfinancial support	(max. 1000 characters incl. spaces)	
P5	No. of enterprises cooperating with research institutions	(max. 1000 characters incl. spaces)	
P6	No. of documented newly developed market products and services	(max. 1000 characters incl. spaces)	
P7	Amount of private investments matching public support in innovation or R&D projects	(max. 1000 characters incl. spaces)	
P8	Amount of documented planned investments to be realised with funding sources other than Programme funding	(max. 1000 characters incl. spaces)	

4.3 Partner's contribution to project communication

EXTRA 4.3

PP1 contributes to the MAMBA website

PP1 took part at the MAMBA final conference series.

Nicole Rönnspieß gave a presentation about the MAMBA results in the transport session at the BSSSC (Baltic Sea States Sub-regional Cooperation) Annual Conference on 30 September 2020.

5. Financial data to be copied from BAMOS

BAMOS section "Application form": 6. Budget / 6.4 Expenditure for specific project activities (e.g. expenditure for large research activities in the sea etc.)

No.	Project partner	Specification of the unit	Group of activities	Number of units	Amount per unit [in €]
	1				

BAMOS section "Application form": 6. Budget / 6.5 Breakdown of planned project costs per budget line & per partner

Approved budget (including changes) [in €]	BL1	(BL2)	BL3	BL4	BL5	BL6	(BL7)
	284,776.71	X	31,400.00	188,550.00	4,260.00	0.00	X

BAMOS section "Application form": 6. Budget / 6.6 State aid expenditure

State aid expenditure planned

BAMOS section "FLC data & partnership agreement"

FLC system	FLC institution	FLC signatory name	FLC e-mail
decentralised	BDO Wirtschaftsprüfungsgesellschaft	Benjamin Sascha Petersen	Benjaminsascha.petersen@bdo.de

BAMOS section "Progress report": 6.3

Accumulated reported amounts [in €]

In case nothing was reported so far (e.g. report no. 1), please fill in "zero" into all fields.

BL1	of BL1, unpaid voluntary work	(BL2)	BL3	BL4	BL5	BL6	BL7
217,889.21	0.00	X	13,655.84	124,324.83	377.56	0.00	0.00

BAMOS section "Progress report": 9.3 Expenditure related to investment outputs

Codes of planned investment outputs

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BAMOS section "Progress report": 11. Contracts

BAMOS section "Progress report": 11.1 Contracts in BL 4 External expertise and services

Contracting partner	Contract no.	Contract value [in €]
1		

BAMOS section "Progress report": 11.2 Contracts in BL 5 Equipment

Contracting partner	Contract no.	Contract value [in €]
1		

BAMOS section "Progress report": 11.3 Contracts in BL 6 Infrastructure and works

Contracting partner	Contract no.	Contract value [in €]
1		

6. Project partner's generated revenues/net revenues

no

7. Expenditure per budget line

7.1 BL1 Staff costs

Cost item identifier	Name of employee	Position	Calculation method	Total eligible expenditure [national currency]	Total eligible expenditure [€]	outside?	State aid?
BL1.001	Doris Scheer	project leader	part time (fixed %)	9,011.33	9,011.33	<input type="checkbox"/>	<input type="checkbox"/>
BL1.002	Nicole Rönnspleß	project leader (successor)	part time (fixed %)	7,254.57	7,254.57	<input type="checkbox"/>	<input type="checkbox"/>
BL1.003	Annika Schmiedek-Inselmann	mc-coordinator	full time	1,513.73	1,513.73	<input type="checkbox"/>	<input type="checkbox"/>
BL1.004	Nicole Rönnspleß	mc-coordinator (successor, pro rata)	part time (fixed %)	7,730.19	7,730.19	<input type="checkbox"/>	<input type="checkbox"/>
BL1.005	Sven Heermann	projekt worker (successor, pro rata)	part time (fixed %)	12,413.09	12,413.09	<input type="checkbox"/>	<input type="checkbox"/>
BL1.006	Sabine Thommessen	project assistant	part time (fixed %)	9,267.02	9,267.02	<input type="checkbox"/>	<input type="checkbox"/>
BL1.007	Susann Greve	project accountant	part time (fixed %)	11,396.22	11,396.22	<input type="checkbox"/>	<input type="checkbox"/>

Correction items to be added? ☐

(Net) revenues deducted (for calculation see section 6 above):				0.00
BL1 - Total eligible expenditure:				58,586.15
of the BL1 Total, expenditure outside the EU part of the Programme area:				0.00
of the BL1 Total, State aid relevant expenditure:				0.00
of the BL1 Total, unpaid voluntary work				0.00

7.2 BL2 Office and administration costs

(Net) revenues deducted (for calculation see section 6 above):		0.00
BL2 - Total eligible expenditure:		8,787.92
of the BL2 Total, expenditure outside the EU part of the Programme area:		0.00
of the BL2 Total, State aid relevant expenditure:		0.00

7.3 BL3 Travel and accommodation costs

Cost item identifier	Document no.	Document date	Specification: Type of costs, travel purpose (e.g. event title)/location, person travelling	Contractor/Supplier or name of the employee who submitted the travel report	NET eligible expenditure [national currency]	VAT paid [national currency]	Total eligible expenditure [€]	Payment date	outside?	State aid?
BL3.001	2040877	31.03.2020	train ticket NMS - Trelleborg - NMS, 20200325 -23, partner meeting in Trelleborg	Doris Scheer (projekt leader)	153.90	22.90	176.80	14.04.2020		
BL3.002	2040877	31.03.2020	credit train ticket NMS - Trelleborg, 20200323, cancellation due to Covid-19	Doris Scheer (projekt leader)	-64.95	-11.45	-76.40	14.04.2020		
BL3.003	2040877	31.03.2020	credit train ticket Trelleborg - NMS, 20200325, cancellation due to Covid-19	Doris Scheer (projekt leader)	-64.95	-11.45	-76.40	14.04.2020		
BL3.004	2020770	23.04.2020	mileage accounting 200311-0116, MAMBA	Doris Scheer (projekt leader)	60.09	3.11	63.20	30.04.2020		
BL3.005	2030127	15.07.2020	ferry to Hallig Hooe + back, parking fees 200715, project meeting	Nicole Rönnspließ (mc-coordinator) Sven Herrmann (projekt worker)	22.04	0.96	23.00	15.07.2020		
BL3.006	2030172	27.09.2020	ferry to Hallig Hooe + back, parking fees 200927 MAMBA Hooe, closing event	Nicole Rönnspließ (mc-coordinator)	18.05	0.75	18.80	27.09.2020		
BL3.007	2022118	29.09.2020	daily allowance, ferry to Hallig Hooe + back, parking fees 200925, Tra	Sven Herrmann (projekt worker)	22.45	0.75	23.20	27.09.2020		
BL3.008	2022365	30.09.2020	kilometers, RD-DW 160, 200927, MAMBA Hooe, pilot project, closing event	Nicole Rönnspließ (mc-coordinator)	64.80	0.00	64.80			
BL3.009	2022367	30.09.2020	kilometers, RD-DW 110, 200924, regionales partner meeting	Sabine Thommesen (project assistant)	55.50	0.00	55.50			

BL3.010	2018325	30.09.2020	kilometers, RD-DW 73, 200925 , training course for MAMBA-Group Hallig Hooge	Sven Herrmann (projekt worker)	75.30	0.00	75.30	<input type="checkbox"/>	<input type="checkbox"/>
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Correction items to be added? ☐

(Net) revenues deducted (for calculation see section 6 above):					0.00
BL3 - Total eligible expenditure:					347.80
of the BL3 Total, expenditure outside the EU part of the Programme area:					0.00
of the BL3 Total, State aid relevant expenditure:					0.00

7.4 BL4 External expertise and services costs

Did this partner conclude any contracts related to BL4 External expertise and services above EU thresholds as set out in Directive 2004/17/EC or 2004/18/EC or the amendments to the latter directive?

Cost item identifier	Item no. AF/6.1	Investment output no.	Invoice no.	Invoice date	Invoice specification	Official name of the contractor/supplier	NET eligible expenditure [national currency]	VAT paid [national currency]	Total eligible expenditure [€]	Payment date	outsider?	State aid?	no
BL4.001	11		10.01.20 (2021045)	03.06.2020	honorary costs as a speaker at he regional conference in Kiel, 200227	stadt & land gmbH	250.00	47.50	297.50	10.06.2020	<input type="checkbox"/>	<input type="checkbox"/>	
BL4.002	13		2030127	15.07.2020	ferry costs to Hallig Hooe aan back, from H. Labinsky (DW) and Ms. Holst (Dementia Competence Center SH), project meeting Hallig Hooe	Wyker Dampschiffs-Reederei	19.04	0.96	20.00	15.07.2020	<input type="checkbox"/>	<input type="checkbox"/>	
BL4.003	3		91259963 (2021337)	10.07.2020	report check project partner RP5	BDO	940.00	178.60	1,118.60	24.07.2020	<input type="checkbox"/>	<input type="checkbox"/>	
BL4.004	3		91259947 (2021338)	10.07.2020	report check lead partner RP5	BDO	890.00	169.10	1,059.10	24.07.2020	<input type="checkbox"/>	<input type="checkbox"/>	
BL4.005			2042310	31.07.2020	adobe export license	Adobe	23.52	0.00	23.52	31.07.2020	<input type="checkbox"/>	<input type="checkbox"/>	
BL4.006	10		2021570	13.08.2020	impluse lecture as part of the MAMBA regional conference as well as planning and design of a transfer poler	Muthesius Kunsthochschule (Finanzministerium SH)	980.00	0.00	980.00	21.08.2020	<input type="checkbox"/>	<input type="checkbox"/>	
BL4.007	8		2060926 (2022092)	08.09.2020	presente for Financial conference	Eckernförder Werkstatt	47.62	2.38	50.00	25.09.2020	<input type="checkbox"/>	<input type="checkbox"/>	
BL4.008	6		20340 (2022091)	21.09.2020	translation from english into german "a Guide ot collaborative Mobility)	Certrans GmbH	1,706.28	273.00	1,979.28	25.09.2020	<input type="checkbox"/>	<input type="checkbox"/>	

BL4.009	13		2030172	27.09.2020	closing event Hallig Hooe, ferry costs for Band Goddewind 200927	Wyker Dampfschiffs-Reederei	45.15	2.25	47.40	27.09.2020	<input type="checkbox"/>	<input type="checkbox"/>
BL4.010			7121 (2022120)	26.09.2020	project partner meeting MAMBA 200924, Glücksburg, catering	Glück in Sicht Ostseelodges GmbH Co. KG	270.36	19.74	290.10	02.10.2020	<input type="checkbox"/>	<input type="checkbox"/>
BL4.011	13		2022118	29.09.2020	training course for MAMBA-Group Hallig Hooe, ferry costs for Ms. Fröb, it-department (DW SH)	Wyker Dampfschiffs-Reederei	15.05	0.75	15.80	02.10.2020	<input type="checkbox"/>	<input type="checkbox"/>
BL4.012	9		03/20 (2016674)	26.09.2020	fee costs for online presentation at the final conference	Neulandia UG	431.00	19.00	450.00	02.10.2020	<input type="checkbox"/>	<input type="checkbox"/>
BL4.013	13		17HCBP/20 (2022208)	28.09.2020	catering at the final event Hallig Hooe 200927	Halligcafe Blauer Pesel	133.34	6.66	140.00	02.10.2020	<input type="checkbox"/>	<input type="checkbox"/>
BL4.014	13		SZ 01/09/2020 (2022189)	28.09.2020	fee for musical accompaniment final event Hallig Hooe 200927	Rockscheule Russee	750.00	0.00	750.00	09.10.2020	<input type="checkbox"/>	<input type="checkbox"/>
BL4.015	2		028.2020.01 (2022245)	28.07.2020	services in project and financial management and in the area of public relations for MAMBA	REM Consult	20,657.39	3,221.40	23,878.79	16.10.2020	<input type="checkbox"/>	<input type="checkbox"/>
BL4.016			2-201003-1 (2022246)	03.10.2020	seminar rooms, catering on the occasion of partner meetings, 200924, Glücksburg	artefact gGmbH	481.90	18.10	500.00	16.10.2020	<input type="checkbox"/>	<input type="checkbox"/>
BL4.017			17232/0920 (2022580)	25.09.2020	printing costs for posters on the occasion of the partner meeting, 200924, Glücksburg	Druckcentrale	240.00	38.40	278.40	20.11.2020	<input type="checkbox"/>	<input type="checkbox"/>
BL4.018	11		2009241 (2022801)	24.09.2020	moderation and key note, MAMBA final conference, online, 200903 + 10 + 17	Rupprecht Consult	950.00	180.50	1,130.50	27.11.2020	<input type="checkbox"/>	<input type="checkbox"/>
BL4.019	3		91286196 (2022803)	20.11.2020	report check lead partner RP6	BDO	940.00	150.40	1,090.40	27.11.2020	<input type="checkbox"/>	<input type="checkbox"/>

7.4.3 List of expenditure related to external expertise and services (contracts below the EU thresholds)

BL4.020	3	91286210 (2022802)	20.11.2020	report check project partner RP6	BDO	890.00	142.40	1,032.40	27.11.2020	<input type="checkbox"/>	<input type="checkbox"/>
BL4.021	2	028.2020.02 (2022809)	25.11.2020	services in project and financial management and in the area of public relations for MAMBA	Rem Consult	22,457.17	1,383.13	23,840.30	27.11.2020	<input type="checkbox"/>	<input type="checkbox"/>
BL4.022	6	20/081 (2023306)	24.09.2020	design and implementation of the project documentation "Political Recommendations"	Ruth Freytag	420.00	67.20	487.20	18.12.2020	<input type="checkbox"/>	<input type="checkbox"/>
BL4.023	6	20/082 (2023307)	24.09.2020	design and implementation of the project documentation "Mobility for everyone in rural areas"	Ruth Freytag	930.00	148.80	1,078.80	18.12.2020	<input type="checkbox"/>	<input type="checkbox"/>
BL4.024	6	20/080 (2023308)	24.09.2020	design and implementation of the project documentation "A guide to collaborative mobility solutions in rural areas"	Ruth Freytag	780.00	124.80	904.80	18.12.2020	<input type="checkbox"/>	<input type="checkbox"/>
BL4.025	6	2003 (2023309)	30.10.2020	revision and translation of MAMBA texts in September	Certrans GmbH	210.00	33.60	243.60	18.12.2020	<input type="checkbox"/>	<input type="checkbox"/>

Correction items to be added? ☐

(Net) revenues deducted (for calculation see section 6 above):						0.00
BL4 - Total eligible expenditure:						61,686.49
of the BL4 Total, expenditure outside the EU part of the Programme area:						0.00
of the BL4 Total, State aid relevant expenditure:						0.00

7.5 BL5 Equipment costs

Did this partner conclude any contracts related to BL5 Equipment above EU thresholds as set out in Directive 2004/17/EC or 2004/18/EC or the amendments to the latter directive?

no

7.5.3 List of expenditure related to equipment (contracts below the EU thresholds)

Cost item identifier	Item no. AF/6.2	Investment output no.	Invoice no.	Invoice date	Invoice specification	Official name of the contractor/supplier	NET eligible expenditure [national currency]	VAT paid [national currency]	Total eligible expenditure [€]	Payment date	outside?	State aid?
BL5.001									0.00			

Correction items to be added? ☐

(Net) revenues deducted (for calculation see section 6 above):	0.00
BL5 - Total eligible expenditure:	0.00
of the BL5 Total, expenditure outside the EU part of the Programme area:	0.00
of the BL5 Total, State aid relevant expenditure:	0.00

7.6 BL6 Infrastructure and works

Did this partner conclude any contracts related to BL6 Infrastructure and works above EU thresholds as set out in Directive 2004/17/EC or 2004/18/EC or the amendments to the latter directive?

no

7.6.3 List of expenditure related to BL 6 Infrastructure and works (contracts below EU thresholds)

Cost item identifier	Item no. AF/6.3	Investment output no.	Invoice no.	Invoice date	Invoice specification	Official name of the contractor/supplier	NET eligible expenditure [national currency]	VAT paid [national currency]	Total eligible expenditure [€]	Payment date	outside?	State aid?	Land purch.?
BL6.002									0.00				

Correction items to be added? ☐

(Net) revenues deducted (for calculation see section 6 above):	0.00
BL6 - Total eligible expenditure:	0.00
of the BL6 Total, expenditure outside the EU part or the BSR:	0.00
of the BL6 Total, State aid relevant expenditure:	0.00
of the BL6 Total, Purchase of land:	0.00

7.7 BL7 Expenditure for specific project activities

No.	Specification of the unit	Group of activities	Number of units	Amount per unit [in €]	No of units reported	Total eligible expenditure [€]	Comments	outside?	State aid?
						0.00			
BL7 - Total eligible expenditure:									0.00
of the BL7 Total, expenditure outside the EU part of the Programme area:									0.00
of the BL7 Total, State aid relevant expenditure:									0.00

8 Summary of the reported expenditure

8.1 Partner's expenditure status per budget line [in €]

	Approved budget (including changes)	Certified expenditure			Remaining	
		previous periods	current period	accumulated	budget	%
BL1	284,776.71	217,889.21	58,586.15	276,475.36	8,301.35	2.9%
BL2	42,716.51	32,683.38	8,787.92	41,471.30	1,245.21	2.9%
BL3	31,400.00	13,655.84	347.80	14,003.64	17,396.36	55.4%
BL4	188,550.00	124,324.83	61,686.49	186,011.32	2,538.68	1.3%
BL5	4,260.00	377.56	0.00	377.56	3,882.44	91.1%
BL6	0.00	0.00	0.00	0.00	0.00	
BL7	0.00	0.00	0.00	0.00	0.00	
Total	551,703.22	388,930.82	129,408.36	518,339.18	33,364.04	6.0%

8.2 Unpaid voluntary work [in €]

Previously reported	Current report	Accumulated
0.00	0.00	0.00

8.3 State aid relevant expenditure (current report) [in €]

	Total	of Total, State Aid relevant activities	of Total, NOT State Aid relevant activities
BL1	58,586.15	0.00	58,586.15
BL2	8,787.92	0.00	8,787.92
BL3	347.80	0.00	347.80
BL4	61,686.49	0.00	61,686.49
BL5	0.00	0.00	0.00
BL6	0.00	0.00	0.00
BL7	0.00	0.00	0.00
Total	129,408.36	0.00	129,408.36

8.4 Indicative use of Programme funding by the partner [in €]*

	Expenditure			Co-financing rate [%]	Programme funding*			Own contribution*	
	Current report	Accumulated	Budget		Current report	Accumulated	Budget	Current report	Budget
State aid relevant	0.00	0.00		0.0%	0.00	0.00	0.00	0.00	0.00
Not state aid relevant	129,408.36	518,339.18	551,703.22	75.0%	97,056.27	388,754.38	413,777.41	32,352.09	129,584.80
Total	129,408.36	518,339.18	551,703.22	94.0%	97,056.27	388,754.38	413,777.41	32,352.09	137,925.81

* The table is indicative. Due to rounding differences the amounts (in particular in the columns "Accumulated" and "Budget") might slightly differ from BAMOS. Payments will be done based on calculations in the BAMOS system only.

8.5 Expenditure per investment output

BL4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BL5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BL6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

9. Exchange rate

Please select the national currency of the country, in which the project partner is located

EUR

Date of submission of the partner report to the FLC (this date determinates the exchange rate):

Monthly exchange rate according to the InforEuro webpage of the European Commission (http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/index_en.cfm) as of (Please use a "dot" as comma-separator e.g. "9.1234" instead of "9,1234"; for EUR please leave 1.0000):

1 EUR = 1.0000 EUR

10. Project partner confirmation and signature

By signing the partner report with the checksum **2002329224**, I, the authorised representative of the project partner institution, confirm that:

- (1) all information and documentation provided in this partner report and its annexes is complete, accurate and true; this partner report gives a correct description of the implementation and the corresponding status of the project;
- (2) the project partner has a system for recording and storing accounting records for the project that is in line with the rules laid out in the Programme Manual; the files, documents and data on the project are collected and retained as required by Article 9 of the subsidy contract concluded between the lead partner and the MA/JS;
- (3) all data presented in the financial part of this partner report is accurate, from reliable and separate accounting systems (or adequate accounting codes) and is based on verifiable supporting documents;
- (4) all expenditure presented in this partner report (with the exception of costs related to depreciations and simplified cost options) has actually been paid by this project partner in order to implement the project in line with the project work plan and for the purpose of delivering main outputs as set out in the application form (BAMOS) and the annex to progress report 1 specifying the quality criteria for the main outputs;
- (5) all expenditure and activities reported in this partner report comply with applicable Community legislation and Programme rules as laid out in the Programme Manual. The national rules of the Member State in which the expenditure is incurred have been applied only for matters not covered by the aforementioned rules. In addition, all expenditure and activities reported in this partner report are in line with contractual agreements between the lead partner and the project partners;
- (6) any amounts that can be recovered by the project partner (e.g. VAT) and any project-related cash in-flows defined in the Programme Manual are not included in the eligible expenditure to be co-financed by the Programme;
- (7) this partner report will be validated by the responsible first level controller approved according to the country specific control requirements before submission to the lead partner;
- (8) the project partner's own contribution complies with applicable Community legislation and Programme rules as laid out in the Programme Manual;
- (9) the project partner fulfilled its information duties arising from the publicity rules as set out in the Article 7 of the subsidy contract and/or the Programme Manual; and
- (10) the electronic and paper version submitted to the responsible first level controller and the lead partner are identical.

This report covers a payment request [€]: **97,056.27** Funding source: **ERDF**

Signature(s):

Name and position:

Signature and stamp:

Date and place:

11. First level control certificate

Project number and acronym #R067 MAMBA

Report no. 06

Period from 01/04/2020 to 31/12/2020 FLC system decentralised

Approbated control body responsible for verification BDO Wirtschaftsprüfungsgesellschaft

Signatory name Benjamin Sascha Petersen

Address	Koboldstraße 2	Town	Kiel
Postal code	24118	Country	Germany
E-mail	Benjaminsascha.petersen@bdo.de		
Phone	+49 43151960-24	Website	www.bdo.de
		Fax	+49 43151960-40

On-the-spot checks

PP no.	Institution carrying out the checks	Date
1		

Ineligible expenditure deducted during the FLC verification [in €]

PP no.	BL1	BL2	BL3	BL4	BL5	BL6	BL7	Ineligible amount	Item(s)	Reference to the breached EC regulation(s), Programme rule(s) or national legislation
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

Certified expenditure of this Progress report [in €] from the:

- ERDF budget (ERDF co-financing + own contribution of partners) 129,408.36
- Norwegian budget (Norwegian co-financing + own contribution of partners) 0.00
- ENI/Russian budget (ENI/Russian co-financing + own contribution of partners) 0.00

Independent first level control certificate

1. Based on the documents provided and my verification and professional judgement as a first level controller, I certify that:
- Expenditure is in line with European Union, programme and national eligibility rules and complies with conditions for co-financing of the project and payment as laid down in the subsidy contract.
 - Expenditure was actually paid with exceptions defined in the Programme Manual e.g. costs related to depreciations and simplified cost options.
 - Expenditure was incurred and paid (with the exceptions above under "b") within the eligible time period of the project and was not previously reported.
 - Expenditure based on simplified cost options is correctly calculated.
 - Expenditure reimbursed on the basis of eligible costs actually incurred is either properly recorded in a separate accounting system or has an adequate accounting code allocated. The necessary audit trail exists and all relevant documents were available for inspection.
 - Expenditure in currency other than Euro was converted using the correct exchange rate
 - Relevant EU/ national/ institutional and programme public procurement rules were observed.
 - EU and programme publicity rules were observed.
 - Co-financed products, services and works were actually delivered.
 - Expenditure is related to activities in line with the project data and the subsidy contract.
2. Based on the documents provided, my verification and my professional judgement as a first level controller, and for the amount certified, I have NOT found any evidence of:
- Infringements of rules concerning sustainable development, equal opportunities and non-discrimination, state aid or equality between men and women.
 - Double-financing of expenditure through other financial sources.
 - Generation of undisclosed project-related revenue.
3. I hereby confirm that the verification of the project financial report was done precisely and objectively.
- The control methodology and scope and further information on the control work actually done are documented in the first level control report and checklist (based on programme template).

I and the institution / department I represent are independent from the project's activities and financial management and authorised to carry out the control.

Name, Position:	Benjamin S. Petersen	
Signature:		Stamp: BDO AG Wirtschaftsprüfungsgesellschaft Koboldstraße 2 · 24118 Kiel Tel. +49 431 519600 Fax +49 431 5196040

Place:	Kiel	Date:	06.01.2020
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12. Summary of data required for BAMOS

Data for section FLC data & PA

Advice for the LP: Please compare whether the following data differs from data stored in BAMOS. In case of updates please do not forget to upload also a new FLC approbation into BAMOS.

FLC system	FLC institution	FLC signatory name	FLC e-mail
decentralised	BDO Wirtschaftsprüfungsgesellschaft	Benjamin Sascha Petersen	Benjaminsascha.petersen@bdo.de

Data for section 6.1

No.	BL 7: reported no. of units

Data for section 6.2 [all amounts in €]

BL1	How much out of BL1 is unpaid voluntary work?	(BL2)	BL3	BL4	BL5	BL6	How much out of BL 6 is purchase of land?	(BL7)
58,586.15	0.00	X	347.80	61,686.49	0.00	0.00	0.00	X

Data for section 8

Subtotal of all BLs "of it outside the EU part of the BSR area" [€]	0.00
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Data for section 9.1

Subtotal net revenues [€]	0.0
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Data for section 9.3 [all amounts in €]

Total per investment output	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Data for section 9.4

Subtotal net State aid relevant costs [€]	0.00
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Data for section 11.1

Item no. in application (6.1.)	Contracting partner	Contract no.	Contract specification	Official name of the contractor/supplier	Contract type: Provisions of	Award procedure	Contract value [€]	Certified expenditure current period [€]
Contracts reported in earlier reports								
New contracts (not reported in earlier periods)								
1		S.1.06.1						0.00
0.00								

Data for section 11.2

Item no. in application (6.2.)	Contracting partner	Contract no.	Contract specification	Official name of the contractor/supplier	Contract type: Provisions of	Award procedure	Contract value [€]	Certified expenditure current period [€]
Contracts reported in earlier reports								
New contracts (not reported in earlier periods)								
1		E.1.06.1			works	EU-wide tender		0.00
0.00								

Data for section 11.3

Item no. in application (6.3.)	Contracting partner	Contract no.	Contract specification	Official name of the contractor/supplier	Contract type: Provisions of	Award procedure	Contract value [€]	Certified expenditure current period [€]
Contracts reported in earlier reports								
New contracts (not reported in earlier periods)								
1		I.1.06.1						0.00
0.00								

Data for section 14.1 (to be copied to BAMOS by the FLC of the lead partner)

PP no.	Institution carrying out the checks	Date
1		

Data for section 14.2 (to be copied to BAMOS by the FLC of the lead partner)

PP no.	BL1	BL2	BL3	BL4	BL5	BL6	BL7	Ineligible amount [€]	Item(s)	Reference to the breached EC regulation(s), Programme rule(s) or national legislation
1										

Interreg Baltic Sea Region

First level control report incl. checklist

Version 3.0 of 2 March 2020

A. First level control report

The first level control report and checklist constitute an essential and obligatory part of the project's audit trail. They have to be completed by the first level controller of each project partner. Based on these documents the controller can certify the partner's expenditure. The control report including the checklist has to be submitted to the controlled project partner and to the lead partner for validation of the project's overall progress report.

1. Project and partner report

1.1 Project title	Maximised Mobility and Accessibility of Services in Regions Affected by Demographic Change		
1.2 Project acronym	MAMBA	1.3 Project No.	# R067
1.4 Partner report no.	6	Final report	<input checked="" type="checkbox"/>
1.5 Reporting period from	01.04.2020	to	31.12.2020

2. Project partner

2.1 Number	1
2.2 Organisation	Diaconie of Schleswig-Holstein

3. Designated first level controller

3.1 Name	Benjamin Sascha Petersen
3.2 Organisation	BDO AG Wirtschaftsprüfungsgesellschaft
3.3 Job title	Wirtschaftsprüfer
3.4 Division/unit/ department	Wirtschaftsprüfung
3.5 Address	Koboldstraße 2, 24118 Kiel
3.6 Country	Germany
3.7 Telephone	+49 431 51960 24
3.8 Email	BenjaminSascha.Petersen@bdo.de

4. Control information

4.1 Expenditure declared to the controller [EUR] 129.408,36

4.2 Expenditure accepted and certified [EUR] 129.408,36

If the expenditure declared to the controller is higher than the expenditure accepted and certified, please indicate the expenditure, which was deducted from the partner report, in the section "11. First level control certificate" of the partner report.

4.3 How much of the partner's expenditure have you checked? ☒ 100% ☐ <100%

Controllers are expected to check 100% of the expenditure. If less than 100% was checked, the sampling method has to be described.

4.4 Type of control carried out ☒ desk-based ☐ on-the-spot check ☐ other

4.4.1 Please describe:

100% costs reported in Partner report are checked. Corts are in line with projects application forme and programme rules.

4.5 On-the-spot check(s)

One on-the-spot check is obligatory per project partner in the project lifetime, except when a documented sampling method is applied and allowed by the Programme country. If an on-the-spot check was carried out, please indicate it in the section "11. First level control certificate" of the partner report.

Date: Place: ☐ premises of the project partner ☐ place of project outputs ☐ other

4.6 Format in which documents were made available ☒ original ☒ copies (e.g. certified) ☐ electronic

4.7 Comments:

no comments

5. Follow-up measures from previous reports

If any findings/issues are still open from the previous report(s), describe the follow-up measures recommended by the first level controller and actions implemented by the project partner. Conclude on their effectiveness.

nonapplicable

6. Description of findings/observations/reservations

Specify the findings, observations and reservations, if any, that you made during your checks for this report.

nonapplicable

7. Conclusions and recommendations

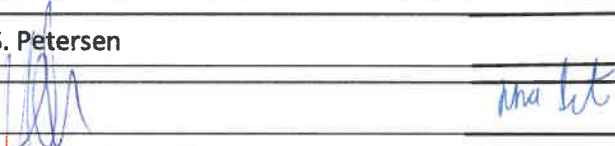
Describe the measures that were implemented to solve the detected errors. Provide recommendations that help to avoid similar errors. Provide a conclusion whether there is a reliable system in place and whether there is sufficient reassurance that the cost statement is free of material misstatement.

Partner report contains explicit information about activities done within projects, as well as declared costs are supported with proof documents. Beneficiary has ensured clear audit trail.

8. Follow-up measures for the next report

nonapplicable

9. Controller's signature

Place	Kiel
Date	05.01.2021
Name	Benjamin S. Petersen
Signature	

This document cannot be modified in any of its general contents but has to be filled in its specifics linked to the recent first level control. This confirmation has to be filled and signed by the first level controller. In case of non-compliance of this document, the corresponding payment procedure will not be initiated.

B. First level control checklist

1. Relevant documents

Control question	Yes	No	N/A
Are the following documents available for the first level control?			
1.1 Subsidy contract	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
1.2 Application form/Project data	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
1.3 Partnership agreement (signed by project partner)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
1.4 Partner report, including list of expenditure (overview of all project expenditure by project partners and budget lines, incl. payment day, VAT specification, procurement procedure for sub-contracted items where applicable, and brief description of the cost item)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>

2. General checks

Control question	Yes	No	N/A
2.1 As far as evident the partner still has the same legal status as stated in the latest approved application form.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
2.2 Does the partner contribution come from the partner's own resources?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
2.3 Please confirm (answer "yes") that there is no evidence that the expenditure has already been reimbursed by any other funding source (EU, regional, local or other).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.4 Are there mechanisms in place to avoid double-financing?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
2.5 Was recoverable VAT deducted? <i>If the project partner is not entitled to recover the VAT, please select 'N/A'.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.6 General comments, recommendations, points to follow-up:			<input type="button" value="Comment"/>

3. Accounting and audit trail

Control question	Yes	No	N/A
3.1 Has one of the following options been chosen to clearly identify the costs allocated to the project? a. A separate accounting system b. An adequate accounting code	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
3.2 Are the amounts paid accurately recorded in the accounting system? <i>Not applicable for flat rates, standard scales of unit costs or lump sums.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
3.3 Are all costs declared only once, i.e. not already reported in this or any of the previous reporting periods?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
3.4 Has all expenditure been incurred within the eligible Programme area?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
3.5 Has all ERDF expenditure been incurred inside the Union part of the Programme area?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>

3.6	Has each reported expenditure been supported by an invoice or an accounting document of equivalent probative value that is complete and accurate in accounting terms?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
3.7	Has each expenditure been supported by a payment proof (e.g. bank account statements, bank transfer confirmations, cash receipts)? <i>Not applicable for flat rates, standard scales of unit costs or lump sums.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
3.8	Have the costs been correctly allocated to the budget lines?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
3.9	Has the partner's budget by budget lines been respected?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
3.10	Is the amount of reported expenditure within the project partner's total budget?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
3.11	Is the exchange rate used for the conversion into euros correctly applied, using the monthly exchange rate of the European Commission in the month during which the partner report was submitted to the first level controller?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input type="button" value="Comment"/>
3.12	Has the partner received from the lead partner the Programme's co-financing from the previous periods?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <input type="button" value="Comment"/>
3.13	Does the account, from which the payments are made and received, belong to the partner organisation? In case of deviations (e.g. trustee accounts held by the externalised project management) please confirm that this is a legal set-up.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <input type="button" value="Comment"/>
3.14	Is it ensured that ineligible costs according to Programme rules and Article 69 (3) (a+b) of Regulation (EU) No 1303/2013 and Art 2 (2) of Delegated Regulation No 481/2014 are excluded? In particular: <ul style="list-style-type: none"> • interest on debt • fines • financial penalties • costs related to fluctuation of foreign exchange rate • gifts that are not related to the promotion communication, publicity and information or that exceed EUR 50 • in-kind contributions (except unpaid voluntary work which is eligible in Interreg Baltic Sea Region). 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
3.15	As far as evident, were (net) revenues deducted from the total reported eligible costs? <i>If there are no revenues or the activity is implemented under State aid scheme, please tick N/A.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input type="button" value="Comment"/>
3.16	Is there evidence that reported activities have taken place and that co-financed products and services were delivered or are in the process to being delivered? <i>If the evidence was not obtained through an on-the-spot check, it is important to indicate in the comment section how sufficient assurance was gained instead.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <input type="button" value="Comment"/>
3.17	Are all costs directly related to the project and necessary for the development or implementation of the project?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>

3.18 General comments, recommendations, points to follow-up:

Comment

4. Budget lines

Budget line 1 - Staff costs

If costs under this budget line are included in the report please tick here ☒

Control question	Yes	No	N/A	
4.1 Is the expenditure related only to staff/employees directly employed by the organisation which is officially listed as a project partner in the application form or natural persons that work under a contract considered as an employment contract according to the national law?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Comment
4.2 Was the compulsory "Staff cost tool" used for calculation of the staff costs of every employee working for the project?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		Comment
4.3 Is the "Staff cost tool" completed with the correct data and in a correct way?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		Comment
4.4 The staff costs are calculated according in the following way:				Comment
1. Person employed by the partner organisation working full-time on the project	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
2. Person employed by the partner organisation working partly on the project at a fixed percentage	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
3. Person employed by the partner organisation working partly on the project at a flexible percentage (flexible number of hours per month)				
a. Calculation based on the monthly contractual hours as indicated in the employment contract	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
b. Calculation based on dividing the latest documented annual gross employment costs (= <u>gross employment costs for 12 consecutive months before the person started the work for the project resp. before the start of the relevant reporting period</u>) by 1,720 hours.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4. Person employed by the partner organisation based on a contracted hourly rate.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4.5 Where relevant, the following documents are available:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Comment
<ul style="list-style-type: none"> • work contract or equivalent • job description or equivalent • payslips (or similar) • payment proofs • time sheet (relevant for the calculation option 3 and 4 in the question 4.4) 				
4.6 Provided a person works in several projects, please confirm that there is no evidence that the total number of working hours declared exceeds the total eligible working time of the employee (no double-financing).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Comment
4.7 General comments, recommendations, points to follow-up:				Comment

Budget line 2 - Office and administrative expenditure

Control question

Yes No N/A

4.8 Is it ensured that no office and administration costs (such as stationery, photocopying, mailing, telephone, fax and internet, heating, electricity, office furniture, maintenance, office rent) are declared under any other budget line?	<input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="text" value="Comment"/>
4.9 General comments, recommendations, points to follow-up:		<input type="text" value="Comment"/>

Budget line 3 - Travel and accommodation costs

If costs under this budget line are included in the report please tick here ☒

Control question	Yes	No	N/A	
4.10 Are the business trips clearly related to the project's activities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="text" value="Comment"/>
4.11 Do the travel and accommodation costs exclusively result from business trips undertaken by staff employed by the partner organisations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="text" value="Comment"/>
4.12 Are the reported travel and accommodation costs in line with the Programme, national and internal rules of the partner organisation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="text" value="Comment"/>
4.13 Have there been any business trips outside the territory of the EU and Programme area?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="text" value="Comment"/>
4.14 General comments, recommendations, points to follow-up:				<input type="text" value="Comment"/>

Budget line 4 - External expertise and service costs

If costs under this budget line are included in the report please tick here ☒

Control question	Yes	No	N/A	
4.15 Are the deliverables available, identifiable and in compliance with the contract/agreement concluded between the project partner and the service provider and in compliance with invoices/requests for reimbursement? <i>As for all other expenditure items, check that the external expertise and services were contracted in compliance with public procurement rules.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="text" value="Comment"/>
4.16 Is the expenditure related to items foreseen under this budget line in the specifications provided in the application form/project data?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="text" value="Comment"/>
4.17 As far as evident, are the providers of services or expertise different from the project partner organisations and their employees?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="Comment"/>
4.18 Have the travel and accommodation expenses of external service providers or guests invited by the project partners also been recorded under the external services and experts budget line (i.e. not under the travel and accommodation budget line)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="Comment"/>
4.19 General comments, recommendations, points to follow-up:				<input type="text" value="Comment"/>

Budget line 5 – Equipment expenditure

If costs under this budget line are included in the report please tick here ☐

Budget line 6 – Infrastructure and works

If costs under this budget line are included in the report please tick here ☐

Budget line 7 – Expenditure for specific project activities

If costs under this budget line are included in the report please tick here ☐

5. Public Procurement

	Control question	Yes	No	N/A	
5.1	Has the controlled organisation observed European, Programme, national, regional and internal public procurement rules?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
	<p><i>For cases above EUR 10,000, please indicate in the comments section:</i></p> <ul style="list-style-type: none"> • The relevant threshold • The procedure (open, restricted, negotiated, direct contracting, bid-at-three rule etc.) • Degree of publicity/media applying to this threshold • Title of contracts/name of contractor falling under this threshold • A conclusion about the adequacy of the procedure <p><i>Pay particular attention to contracts awarded below the EU-threshold and especially to contracts that are awarded directly.</i></p>				
5.2	Have the principles of transparency, non-discrimination, equal treatment and effective competition been respected, including for items below the EU threshold?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
	<p><i>Transparency rules are outlined in the Commission Interpretative Communication on the Community law applicable to contract awards not or not fully subject to the provisions of the public procurement directives (2006/C179/02).</i></p>				
5.3	Is full documentation of the procurement procedure available? It usually includes the following:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
	<ul style="list-style-type: none"> • Initial cost estimate made by the project partner to identify the applicable public procurement procedure • Request for offers or procurement publication / notice • Terms of reference • Offers/quotes received • Report on assessment of bids (evaluation/selection report) • Information on acceptance and rejection (notification of bidders) • Contract including any amendments <p><i>In case documentation is not required, please tick N/A and provide an explanation in the comments section.</i></p>				
5.4	In case it is relevant, were the contracts advertised in the Official Journal of the European Union?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="button" value="Comment"/>
	Among others, please check following:				
5.5	Are the contracts in line with the selected offers?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
5.6	Please confirm (answer "yes") that there has been no artificial splitting of the contract objective/value in order to avoid public procurement requirements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
5.7	Has any contract been amended or extended?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>

Comments/Follow-up :

no contract has been amended or extended

5.8 For tenders: Were the evaluation and award decisions properly documented and justified (e.g. evaluation and award decisions are properly documented and selection and award criteria have been applied to all received offers in a consistent way and as published in advance and no new criteria were added)? ☒ ☐ ☐ **Comment**

5.9 For direct awards because of ☐ ☐ ☒ **Comment**

- Urgency: is it proven that the urgency is due to unforeseeable circumstances?
- Technical/exclusivity reasons: is it ruled out (based on objective evidence) that any other supplier is capable of providing the services?

5.10 Have invoices been issued and payments been done in line with the procurement budget and the amounts fixed in the contract/the accepted offer (global price, unit prices)? ☒ ☐ ☐ **Comment**

5.11 Bid-at-three rule ☒ ☐ ☐ **Comment**

Do the purchases of equipment, investment or external services below the national threshold and above EUR 10,000.00 (without VAT) comply with the Programme's bid-at-three rule? In that respect please see the note about non-discrimination and equal treatment.

Please note: According to the jurisdiction of the European Court of Justice, the contracting authorities have to comply with the principles of non-discrimination and equal treatment laid down in the EC treaty, even below the EC thresholds. Based on these requests the European Court of Justice states an obligation of transparency and requests the contracting authority to ensure "a degree of advertising sufficient to enable the services market to be opened up to competition".

5.12 General comments, recommendations, points to follow-up: **Comment**

6. Information and publicity rules

Control question

Yes No N/A

6.1 Please confirm the compliance with the following: When a project partner (i.e. institution, organisation) or a project maintains a website, this website should include a short description of the project, proportionate to the level of support, including its aims and results, and highlighting the financial support from the Programme/European Union. It shall also adhere to 6.3. ☒ ☐ ☐ **Comment**

6.2 Has the partner organisation placed at least one poster with information about the project (minimum size A3) at a location readily visible to the public? The poster shall adhere with 6.3. and display the objective of the project as well as the amount of EU financial support. ☒ ☐ ☐ **Comment**

<p>6.3 Please confirm that where relevant the project information and communication measures have displayed the support from the Programme and the EU funds as follows:</p>			
a) the European Union emblem in accordance with the technical characteristics specified in the European Commission Implementation Regulation(EU) 821/2014, together with a reference to the European Union;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="Comment"/>
b) a reference to the EU funding source(s). The reference shall read as follows: European Union (European Regional Development Fund) in English or respective national language; and	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
c) the Programme logo	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<p>6.4 Please confirm that every equipment item that is a part of a project's investment(s) and which is partially or fully financed by the Programme has been marked with a label containing the following elements:</p> <ul style="list-style-type: none"> • the European Union emblem; • a reference to the EU funding source(s); and • the Programme logo. <p>The label must not be removed even after the finalisation of the project. If there was no investment(s) planned in the application form, please select "N/A".</p>			
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="Comment"/>

7. Compliance with State aid rules

First level controllers are asked for a professional judgment as a controller here. They are asked in particular to confirm that they have not come across anything that makes them doubt that the EU and/or Programme State aid rules are not adhered to. It is important to indicate what the professional judgment is based on, such as reported activities compared to the application form, project partner confirmations obtained on these matters, insights gained during an on-the-spot check, interviews with the project partner or other internal documents that a project partner provides.

Control question	Yes	No	N/A	
<p>7.1 Are the State aid relevant activities in line with the latest approved version of the application and do not raise any new issues?</p> <p><i>Each group of activities in the application that contains State aid relevant activities is marked as "State aid relevant" through a checkbox.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text" value="Comment"/>
<p>7.2 Has all expenditure for State aid relevant activities been correctly declared as State aid relevant in the project partner's accounting system and report?</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text" value="Comment"/>
<p>7.3 Is the State aid budget of the project partner observed?</p> <p><i>The budget flexibility does not automatically apply to the State aid budget. In case a partner uses the budget flexibility it has to prove that this has been agreed on with the lead partner and the MA/JS.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text" value="Comment"/>
<p>7.4 Please confirm that only Interreg Baltic Sea Region supports the eligible costs with State aid.</p> <p><i>State aid granted for the same eligible costs cannot be accumulated, i.e. a project partner cannot receive State aid for the same eligible costs from this Programme and from any other public funding source.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="text" value="Comment"/>

7.5 For project partners framed within the General Block Exemption Regulation (GBER): ☐ ☐ ☒

- a. Are the specific conditions as laid down in the GBER declaration complied with?
- b. Did the project activities start only after the application form of the 2nd step was submitted to the Programme?

7.6 In case there are activities of the project partner that are not marked as "State aid relevant" in section 4 of the application: Are these activities of non-economic nature? ☒ ☐ ☐

In this context, non-economic means:

- The project partner does not undertake any activities for which a market exists; or
- The project partner does not offer goods/ services for which a market exists; or
- The project partner does not implement activities in the context of the project that could be carried out by a private operator which intends to make profit (even if it is not the intention within the project); or
- The project partner does not provide goods/services in the context of the project that could be provided by a private operator which intends to make profit (even if it is not the intention within the project); or
- The project partner does not construct infrastructure (e.g. port infrastructure) that shall be exploited economically and is not available for public use free of charge.

7.7 General comments, recommendations, points to follow-up:

8. Anti-fraud measures

First level controllers are asked for a professional judgment as a controller here. They are asked in particular to confirm that they have not come across anything that makes them doubt that the EU and/or Programme rules are not adhered to. It is important to indicate what the professional judgment is based on.

The column "N/A" does only apply if there is no expenditure declared in the budget line concerned.

Control question		Yes	No	N/A	
8.1	During the check of BL1 Staff costs, did you come across any evidence of fraud? (for guidance please see the Annex 1 below)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
8.2	During the check of expenditure of BL4 External expertise and services, including the public procurement procedures, did you come across any evidence of fraud? (for guidance please see the Annex 1 below)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
8.3	During the check of BL5 Equipment, did you come across any evidence of fraud? (for guidance please see the Annex 1 below)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>
8.4	During the check of BL6 Infrastructure and works, did you come across any evidence of fraud? (for guidance please see the Annex 1 below)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="button" value="Comment"/>

8.5 During the check of the project, did you come across any other evidence of fraud? Or do you have any general comments, recommendations or points to follow-up? ☐ ☒ ☐

8.6 Please indicate what your professional judgment is based on, such as:

- project partner confirmations obtained on these matters ☒ ☐ ☐
- insights gained during an on-the-spot check ☐ ☐ ☒
- interviews with the project partner ☒ ☐ ☐
- further internal documents provided by the project partner ☐ ☒ ☐
- other ☐ ☒ ☐

8.7 Please tick if any suspected or established fraud was detected (for any point from 8.1 to 8.5 that was ticked "Yes") and in such case please fill in Annex 2 below. ☐

9. Controller's signature

Place
 Date
 Name
 Signature

This document cannot be modified in any of its general contents but has to be filled in its specifics linked to the recent first level control. This confirmation has to be filled and signed by the first level controller. In case of non-compliance of this document, the corresponding payment procedure will not be initiated.

BDO AG Wirtschaftsprüfungsgesellschaft

- Special Terms and Conditions -

1. General Provisions

(a) We render our services based on (i) the engagement letter and any attachments to the engagement letter, (ii) these Special Terms and Conditions (hereinafter the "STC"), and (iii) the General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften of the Institute of German Certified Accountants (hereinafter the "GET") (hereinafter collectively referred to as the "Client Agreement"). The same also applies to any part of our services that may be rendered by us before the Client Agreement is signed with legal effect. Different or conflicting terms and conditions will apply only if they have been expressly accepted by us in writing. The STC and GET will apply even if we do not expressly object to an order placed on the basis of different terms and conditions (e.g., terms and conditions of written orders).

(b) Unless otherwise agreed, these STC and GET also apply if we render services in addition to those agreed upon in the engagement letter or any attachments thereto.

2. Fees, Payment Due Date

(a) Our invoices, including any invoices for installment payments or prepayments, will be issued in Euro and will be due for payment immediately. We will invoice you at cost for any subcontractor services.

(b) Any demands for advance payments are subject to section 13 (1) sentence 2 of the GET. We have the right to invoice the client for reasonable installment payments on fees, charges and expenses, including incidental costs, at any time.

(c) All information we provide regarding the expected amount of fees generally is only a cost estimate, unless the Client Agreement expressly provides for a flat fee. A quoted flat fee may be exceeded, if unforeseeable events beyond our control will result in a considerable amount of additional work.

(d) If we should discontinue our services early, we shall have the right to invoice the client for the number of hours worked up to that point in time, unless termination of the contract is due to wrongful conduct on our part. However, in the latter case we may invoice you for the number of hours worked, if and to the extent that the services rendered are utilizable despite early termination.

(e) The German Regulations on Fees of Tax Advisors (*Steuerberatervergütungsverordnung - StBVV*) shall apply only to the extent expressly agreed in writing. If after the Client Agreement is signed you request from our firm services that are not included in the engagement letter, we will invoice you for those services either based on a separate agreement or, absent a separate agreement, based on our standard hourly rates applicable to those services, which are available upon request.

(f) If we are requested or required (whether before or after services are rendered) to make available information about our services to a competent court, a trustee or insolvency administrator, a public, regulatory or supervisory authority (*WPK, PCAOB, DPR*) or to any other third party (including the hearing of our personnel as witnesses), we shall have the right to invoice you for the time expended in this context based on hourly rates as agreed in the Client Agreement.

3. Limitations of our Liability

(a) Unless otherwise specified in this section 3 of the STC our liability is governed by section 9 of the GET. In derogation of section 9 (2) and (5) of the GET, each of the liability limits stated therein shall however be replaced throughout by the amount of € 5 million. Section 9 (1) of the GET shall in each case remain unaffected.

(b) If in your opinion the risk associated with our services substantially exceeds the amount of € 5 million, we are prepared to discuss the possibility and costs of increasing our liability limit with you and our liability carrier. You are responsible for any additional premiums incurred in connection therewith.

(c) Contrary to section 9 (2) of the GET and section 3 (a) of the STC our liability is unlimited only if (i) expressly agreed in writing, or (ii) as far as we have to perform our work without any limitations of liability to meet the requirements of the laws of the United States of America concerning the independence of auditors.

4. Our Work Results

Work results that must be delivered in writing and signed by us shall be binding only if the original is signed by two employees or, in case of e-mails, if two employees are named as signatories. Unless otherwise agreed or in violation of any applicable laws or professional standards, we may also deliver

our work results to you exclusively (i) as a PDF file and/or (ii) by e-mail and/or (iii) with a qualified electronic signature.

5. Disclosure of Our Work Results, Rights to Work Results

(a) Our work results are intended solely for the agreed purpose, and they are therefore addressed exclusively to you and may not be used for any other purpose. Any disclosure of our work results to third parties or any use of our work results for advertising purposes is subject to section 6 of the GET.

(b) Unless otherwise agreed in writing, we generally will consent to a disclosure of our work results to third parties only under the condition that a standard disclosure agreement (hold harmless release letter) has been signed by the third party/parties. Any disclosure of our work results must be made in full text and include all appendices. § 334 of the German Civil Code (*Bürgerliches Gesetzbuch - BGB*) shall remain unaffected by any such disclosure.

(c) You agree to hold harmless and indemnify us from and against any and all losses and damages that may result from any non-compliance with the foregoing provisions in section 5 (a) and/or (b).

(d) We will grant you rights to use our work results only to the extent necessary given the purpose of the applicable Client Agreement.

6. Principles of Our Cooperation

(a) The amount of time needed to render our services and used to calculate our fees depends in substantial part on satisfaction of the requirements set forth in section 3 (1) of the GET.

(b) Unless otherwise provided by the engagement letter, binding laws to which we are subject or any other provisions or applicable standards, we shall have no obligation to review any information made available to us for accuracy or completeness.

7. Special Clause for Tax Advice

(a) You hereby instruct and authorize us to electronically submit in your name all statements prepared for you that are intended and have been approved for electronic transmission to the responsible office of the German tax authority directly through DATEV eG. The foregoing instruction and authorization shall be effective immediately and may be revoked at any time. Any notice of revocation must be at least in text form.

(b) If documents requiring action by a certain deadline are submitted to us, we shall have no obligation to take any steps to meet the deadline unless the documents are transmitted to us by regular mail or fax.

8. Electronic Communication and Antivirus Protection

Electronic communication is subject to section 12 of the GET. You hereby further acknowledge that data sent via the internet cannot be reliably protected against access by third parties, might be subject to loss, delay or viruses. To the extent permitted by law, we therefore disclaim any responsibility and liability for the integrity of e-mails after they leave our control, and for any damages you or any third parties may suffer as a result. This also applies if despite antivirus programs used by us, viruses enter your system as a result of receiving e-mails from us.

9. BDO Network, Sole Recourse

(a) We are a member of BDO International Limited, a British company with limited capital contributions, and we are part of the international BDO network of legally independent member firms. BDO is the brand of the BDO network and the BDO member firms (hereinafter "BDO Firms"). To render services, we may involve other BDO Firms as subcontractors. For this purpose, you hereby release us from our duty of confidentiality in relation to such BDO Firms.

(b) You hereby acknowledge and agree that in such cases we will bear full responsibility for both our acts and/or omissions and also all acts and/or omissions of any BDO Firms assisting us as subcontractors. Accordingly, you agree that you shall bring no claims or proceedings of any kind whatsoever against any BDO subcontractors (including BDO International Limited or Brussels Worldwide Services BVBA). This shall not apply to any claim or proceeding founded on an allegation of fraud or wilful misconduct or any other claims that cannot be excluded under the laws of the Federal Republic of Germany.

(c) The liability provisions of this Client Agreement, including, without limitation, the limitations of liability, shall also apply for the benefit of any BDO Firms assisting us as subcontractors. Such BDO subcontractors have the right to directly invoke the provisions of the foregoing section 9 (b) of these STC.

10. BDO Legal Rechtsanwaltsgesellschaft mbH (BDO Legal) and national BDO Group

(a) If in connection with our services you are also engaging BDO Legal or other companies of the national BDO group, you hereby release us from our duty of confidentiality with respect to all engagement-related information in relation to BDO Legal and/or other companies of the national BDO group, so that services can be rendered as smoothly and efficiently as possible.

(b) We are legally independent from BDO Legal and from other companies of the national BDO group, we neither assume responsibility for their actions or omissions, nor do we form partnership under civil law (*Gesellschaft bürgerlichen Rechts - GbR*) with BDO Legal or any company of the national BDO group, nor are we subject to joint and several liability with BDO Legal or any company of the national BDO group.

11. Money-Laundering Act, Sanctions

Under the provisions of the German Money-Laundering Act (*Geldwäschegesetz - GWG*) we are required to follow certain identification procedures with respect to our contract partners. You are obligated to provide us, fully and truthfully, with all information and documentation that must be provided under the German Money-Laundering Act, and you are obligated to update such information and documentation without demand in the further course of the business relationship. We hereby expressly advise you of our obligations to terminate business relationships in accordance with applicable provisions of the German Money-Laundering Act. We further note that we also review our business relationships, *inter alia*, for relevant national or international sanctions. We reserve the right to terminate a business relationship without notice if we determine in the course of any sanction reviews that you and/or any of your controlling shareholders/partners are subject to relevant sanctions.

12. Marketing

Unless we are instructed otherwise by you in writing or highly personal matters or mandates of consumers within the meaning of § 13 of the German Civil Code are involved, you hereby allow us to use the type and nature of our contract with you for marketing purposes. This authorization exclusively covers a factual description of the basic nature of the contract and the client (e.g., reference lists with firm and logo, as well as scorecards).

13. Statute of Limitations

(a) The limitation of warranty claims is subject to section 7 (2) of the GET. The limitation of all other claims is as provided in the following subsections.

(b) In cases of simple negligence not involving harm to life, body, freedom or health, all claims against us shall be subject to a general limitation period of one year.

(c) The limitation period shall begin to run at the end of the calendar year in which the claim occurred and in which you discovered or absent gross negligence would have discovered the circumstances giving rise to the claim as well as the identity of the liable party ("knowledge or grossly negligent lack of knowledge"). Irrespective of the above, claims shall be time-barred after a period of five years after they occurred, or, without regard to their occurrence and to your knowledge or grossly negligent lack of knowledge, ten years after the act, breach of duty or any other event triggering the damage. Whichever deadline expires first shall be relevant.

(d) Except as provided herein, the limitation of claims shall be governed by applicable law.

14. Jurisdiction, Written Form, Severability

(a) If you are a merchant (*Kaufmann*), a legal entity under public law or a special fund under public law, or if you do not have a general place of jurisdiction in Germany, the place of jurisdiction for any and all disputes arising from or in connection with the Client Agreement shall, at our option, be (i) Hamburg/Germany, (ii) the place at which the work in dispute was performed, or (iii) the place of your registered office or residence.

(b) Each Client Agreement must be in written form, as shall any modifications thereto. It shall be sufficient for compliance with the requirement of written form if, aside from personal signature and exchange of the original document and/or qualified electronic signature by both parties, either (i) the Client Agreement is signed unilaterally by each party and is then exchanged with the other party, (ii) the Client Agreement is signed by both parties and then exchanged exclusively by e-mail (PDF file), or (iii) the Client Agreement is signed by us and then sent to you and accepted by you by separate unilateral letter (e.g. written order).

(c) If any provision of this agreement - in whole or in part - is held to be invalid or otherwise impracticable, the other provisions shall remain in full force and effect. Any invalid or impracticable provision shall be deemed to be replaced by such valid and enforceable provision as comes as close as possible to the economic intent of the invalid or unenforceable provision. The foregoing shall apply, *mutatis mutandis*, if any provision has been inadvertently omitted from this agreement.

General Engagement Terms

for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften [German Public Auditors and Public Audit Firms] as of January 1, 2017

1. Scope of application

(1) These engagement terms apply to contracts between German Public Auditors (*Wirtschaftsprüfer*) or German Public Audit Firms (*Wirtschaftsprüfungsgesellschaften*) – hereinafter collectively referred to as "German Public Auditors" – and their engaging parties for assurance services, tax advisory services, advice on business matters and other engagements except as otherwise agreed in writing or prescribed by a mandatory rule.

(2) Third parties may derive claims from contracts between German Public Auditors and engaging parties only when this is expressly agreed or results from mandatory rules prescribed by law. In relation to such claims, these engagement terms also apply to these third parties.

2. Scope and execution of the engagement

(1) Object of the engagement is the agreed service – not a particular economic result. The engagement will be performed in accordance with the German Principles of Proper Professional Conduct (*Grundsätze ordnungsmäßiger Berufsausübung*). The German Public Auditor does not assume any management functions in connection with his services. The German Public Auditor is not responsible for the use or implementation of the results of his services. The German Public Auditor is entitled to make use of competent persons to conduct the engagement.

(2) Except for assurance engagements (*betriebswirtschaftliche Prüfungen*), the consideration of foreign law requires an express written agreement.

(3) If circumstances or the legal situation change subsequent to the release of the final professional statement, the German Public Auditor is not obligated to refer the engaging party to changes or any consequences resulting therefrom.

3. The obligations of the engaging party to cooperate

(1) The engaging party shall ensure that all documents and further information necessary for the performance of the engagement are provided to the German Public Auditor on a timely basis, and that he is informed of all events and circumstances that may be of significance to the performance of the engagement. This also applies to those documents and further information, events and circumstances that first become known during the German Public Auditor's work. The engaging party will also designate suitable persons to provide information.

(2) Upon the request of the German Public Auditor, the engaging party shall confirm the completeness of the documents and further information provided as well as the explanations and statements, in a written statement drafted by the German Public Auditor.

4. Ensuring independence

(1) The engaging party shall refrain from anything that endangers the independence of the German Public Auditor's staff. This applies throughout the term of the engagement, and in particular to offers of employment or to assume an executive or non-executive role, and to offers to accept engagements on their own behalf.

(2) Were the performance of the engagement to impair the independence of the German Public Auditor, of related firms, firms within his network, or such firms associated with him, to which the independence requirements apply in the same way as to the German Public Auditor in other engagement relationships, the German Public Auditor is entitled to terminate the engagement for good cause.

5. Reporting and oral information

To the extent that the German Public Auditor is required to present results in writing as part of the work in executing the engagement, only that written work is authoritative. Drafts are non-binding. Except as otherwise agreed, oral statements and explanations by the German Public Auditor are binding only when they are confirmed in writing. Statements and information of the German Public Auditor outside of the engagement are always non-binding.

6. Distribution of a German Public Auditor's professional statement

(1) The distribution to a third party of professional statements of the German Public Auditor (results of work or extracts of the results of work whether in draft or in a final version) or information about the German Public Auditor acting for the engaging party requires the German Public Auditor's written consent, unless the engaging party is obligated to distribute or inform due to law or a regulatory requirement.

(2) The use by the engaging party for promotional purposes of the German Public Auditor's professional statements and of information about the German Public Auditor acting for the engaging party is prohibited.

7. Deficiency rectification

(1) In case there are any deficiencies, the engaging party is entitled to specific subsequent performance by the German Public Auditor. The engaging party may reduce the fees or cancel the contract for failure of such subsequent performance, for subsequent non-performance or unjustified refusal to perform subsequently, or for unconscionability or impossibility of subsequent performance. If the engagement was not commissioned by a consumer, the engaging party may only cancel the contract due to a deficiency if the service rendered is not relevant to him due to failure of subsequent performance, to subsequent non-performance, to unconscionability or impossibility of subsequent performance. No. 9 applies to the extent that further claims for damages exist.

(2) The engaging party must assert a claim for the rectification of deficiencies in writing (*Textform*) [Translator's Note: The German term "*Textform*" means in written form, but without requiring a signature] without delay. Claims pursuant to paragraph 1 not arising from an intentional act expire after one year subsequent to the commencement of the time limit under the statute of limitations.

(3) Apparent deficiencies, such as clerical errors, arithmetical errors and deficiencies associated with technicalities contained in a German Public Auditor's professional statement (long-form reports, expert opinions etc.) may be corrected – also versus third parties – by the German Public Auditor at any time. Misstatements which may call into question the results contained in a German Public Auditor's professional statement entitle the German Public Auditor to withdraw such statement – also versus third parties. In such cases the German Public Auditor should first hear the engaging party, if practicable.

8. Confidentiality towards third parties, and data protection

(1) Pursuant to the law (§ [Article] 323 Abs 1 [paragraph 1] HGB [German Commercial Code: *Handelsgesetzbuch*], § 43 WPO [German Law regulating the Profession of Wirtschaftsprüfer: *Wirtschaftsprüferordnung*], § 203 StGB [German Criminal Code: *Strafgesetzbuch*]) the German Public Auditor is obligated to maintain confidentiality regarding facts and circumstances confided to him or of which he becomes aware in the course of his professional work, unless the engaging party releases him from this confidentiality obligation.

(2) When processing personal data, the German Public Auditor will observe national and European legal provisions on data protection.

9. Liability

(1) For legally required services by German Public Auditors, in particular audits, the respective legal limitations of liability, in particular the limitation of liability pursuant to § 323 Abs. 2 HGB, apply.

(2) Insofar neither a statutory limitation of liability is applicable, nor an individual contractual limitation of liability exists, the liability of the German Public Auditor for claims for damages of any other kind, except for damages resulting from injury to life, body or health as well as for damages that constitute a duty of replacement by a producer pursuant to § 1 ProdHaftG [German Product Liability Act: *Produkthaftungsgesetz*], for an individual case of damages caused by negligence is limited to € 4 million pursuant to § 54 a Abs. 1 Nr. 2 WPO.

(3) The German Public Auditor is entitled to invoke demurs and defenses based on the contractual relationship with the engaging party also towards third parties.

(4) When multiple claimants assert a claim for damages arising from an existing contractual relationship with the German Public Auditor due to the German Public Auditor's negligent breach of duty, the maximum amount stipulated in paragraph 2 applies to the respective claims of all claimants collectively.

(5) An individual case of damages within the meaning of paragraph 2 also exists in relation to a uniform damage arising from a number of breaches of duty. The individual case of damages encompasses all consequences from a breach of duty regardless of whether the damages occurred in one year or in a number of successive years. In this case, multiple acts or omissions based on the same source of error or on a source of error of an equivalent nature are deemed to be a single breach of duty if the matters in question are legally or economically connected to one another. In this event the claim against the German Public Auditor is limited to € 5 million. The limitation to the fivefold of the minimum amount insured does not apply to compulsory audits required by law.

(6) A claim for damages expires if a suit is not filed within six months subsequent to the written refusal of acceptance of the indemnity and the engaging party has been informed of this consequence. This does not apply to claims for damages resulting from scienter, a culpable injury to life, body or health as well as for damages that constitute a liability for replacement by a producer pursuant to § 1 ProdHaftG. The right to invoke a plea of the statute of limitations remains unaffected.

10. Supplementary provisions for audit engagements

(1) If the engaging party subsequently amends the financial statements or management report audited by a German Public Auditor and accompanied by an auditor's report, he may no longer use this auditor's report.

If the German Public Auditor has not issued an auditor's report, a reference to the audit conducted by the German Public Auditor in the management report or any other public reference is permitted only with the German Public Auditor's written consent and with a wording authorized by him.

(2) If the German Public Auditor revokes the auditor's report, it may no longer be used. If the engaging party has already made use of the auditor's report, then upon the request of the German Public Auditor he must give notification of the revocation.

(3) The engaging party has a right to five official copies of the report. Additional official copies will be charged separately.

11. Supplementary provisions for assistance in tax matters

(1) When advising on an individual tax issue as well as when providing ongoing tax advice, the German Public Auditor is entitled to use as a correct and complete basis the facts provided by the engaging party – especially numerical disclosures; this also applies to bookkeeping engagements. Nevertheless, he is obligated to indicate to the engaging party any errors he has identified.

(2) The tax advisory engagement does not encompass procedures required to observe deadlines, unless the German Public Auditor has explicitly accepted a corresponding engagement. In this case the engaging party must provide the German Public Auditor with all documents required to observe deadlines – in particular tax assessments – on such a timely basis that the German Public Auditor has an appropriate lead time.

(3) Except as agreed otherwise in writing, ongoing tax advice encompasses the following work during the contract period:

- a) preparation of annual tax returns for income tax, corporate tax and business tax, as well as wealth tax returns, namely on the basis of the annual financial statements, and on other schedules and evidence documents required for the taxation, to be provided by the engaging party
- b) examination of tax assessments in relation to the taxes referred to in (a)
- c) negotiations with tax authorities in connection with the returns and assessments mentioned in (a) and (b)
- d) support in tax audits and evaluation of the results of tax audits with respect to the taxes referred to in (a)
- e) participation in petition or protest and appeal procedures with respect to the taxes mentioned in (a).

In the aforementioned tasks the German Public Auditor takes into account material published legal decisions and administrative interpretations.

(4) If the German Public auditor receives a fixed fee for ongoing tax advice, the work mentioned under paragraph 3 (d) and (e) is to be remunerated separately, except as agreed otherwise in writing.

(5) Insofar the German Public Auditor is also a German Tax Advisor and the German Tax Advice Remuneration Regulation (*Steuerberatungsvergütungsverordnung*) is to be applied to calculate the remuneration, a greater or lesser remuneration than the legal default remuneration can be agreed in writing (*Textform*).

(6) Work relating to special individual issues for income tax, corporate tax, business tax, valuation assessments for property units, wealth tax, as well as all issues in relation to sales tax, payroll tax, other taxes and dues requires a separate engagement. This also applies to:

- a) work on non-recurring tax matters, e.g. in the field of estate tax, capital transactions tax, and real estate sales tax;
- b) support and representation in proceedings before tax and administrative courts and in criminal tax matters;
- c) advisory work and work related to expert opinions in connection with changes in legal form and other re-organizations, capital increases and reductions, insolvency related business reorganizations, admission and retirement of owners, sale of a business, liquidations and the like, and
- d) support in complying with disclosure and documentation obligations.

(7) To the extent that the preparation of the annual sales tax return is undertaken as additional work, this includes neither the review of any special accounting prerequisites nor the issue as to whether all potential sales tax allowances have been identified. No guarantee is given for the complete compilation of documents to claim the input tax credit.

12. Electronic communication

Communication between the German Public Auditor and the engaging party may be via e-mail. In the event that the engaging party does not wish to communicate via e-mail or sets special security requirements, such as the encryption of e-mails, the engaging party will inform the German Public Auditor in writing (*Textform*) accordingly.

13. Remuneration

(1) In addition to his claims for fees, the German Public Auditor is entitled to claim reimbursement of his expenses; sales tax will be billed additionally. He may claim appropriate advances on remuneration and reimbursement of expenses and may make the delivery of his services dependent upon the complete satisfaction of his claims. Multiple engaging parties are jointly and severally liable.

(2) If the engaging party is not a consumer, then a set-off against the German Public Auditor's claims for remuneration and reimbursement of expenses is admissible only for undisputed claims or claims determined to be legally binding.

14. Dispute Settlement

The German Public Auditor is not prepared to participate in dispute settlement procedures before a consumer arbitration board (*Verbraucherschlichtungsstelle*) within the meaning of § 2 of the German Act on Consumer Dispute Settlements (*Verbraucherstreitbeilegungsgesetz*).

15. Applicable law

The contract, the performance of the services and all claims resulting therefrom are exclusively governed by German law.