

**PLIEGO DE CLÁUSULAS JURÍDICAS PARTICULARES QUE HA DE REGIR EN  
EL CONTRATO DE SERVICIOS DE ACCESO A TECNOLOGÍAS DE  
COMPUTACIÓN CUÁNTICA NECESARIAS PARA EL DESARROLLO DE LAS  
TAREAS DE INVESTIGACIÓN DEL PROYECTO DE INVESTIGACIÓN DAEMON  
(101017109) FINANCIADO POR EL PROGRAMA MARCO H2020 DE LA UNIÓN  
EUROPEA, A ADJUDICAR POR PROCEDIMIENTO ABIERTO SIMPLIFICADO  
CON PLURALIDAD DE CRITERIOS.  
EXPEDIENTE L06/2023**

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## **1. INTRODUCCIÓN**

La Fundación IMDEA Networks (en adelante, la Fundación) es Beneficiaria del proyecto DAEMON, financiado por el Programa Marco de la Unión Europea Horizonte 2020 (Grant Agreement número 101017109) en la convocatoria H2020-ICT-2020-2 de Tecnología de la información y la comunicación.

El objetivo principal del proyecto de investigación “DAEMON: Network intelligence for aDAptive and sElf-Learning MObile Networks” es el de desarrollar soluciones de Inteligencia de Red (NI por sus siglas en inglés) que permitan automatizar la gestión de la red en los sistemas de red más allá del 5G y 6G. Para ello, el proyecto toma una posición crítica respecto a la Inteligencia Artificial (AI, por sus siglas en inglés) analizando de forma sistemática para qué problemas y contextos de la red es la AI la solución más óptima, y en qué otras situaciones son más eficientes soluciones más clásicas. El proyecto pretende desarrollar una infraestructura de NI nativa de extremo a extremo, asistida a su vez por funcionalidades de NI, que implique un uso eficiente de los recursos informáticos y de energía maximizando a su vez la fiabilidad, lo que será necesario para la implementación de las futuras redes de telecomunicaciones.

Si bien en el momento de presentar la propuesta de DAEMON, la investigación en el área de la computación cuántica como un recurso de la red aún se encontraba en una fase inicial, durante la ejecución del proyecto esta tecnología ha emergido como un nuevo recurso potencial para implementar funcionalidades de red, en particular, como un acelerador para las tareas de redes móviles de próxima generación.

Dada la novedad de esta área de investigación, los socios del consorcio del proyecto carecen del equipamiento, la experiencia y los conocimientos necesarios en computación cuántica para poder investigar la aplicación cuántica de las funcionalidades de inteligencia de red diseñadas en el proyecto; y obtenerlos por sus propios medios resultaría excesivamente costoso y lento como para poder cumplir con los objetivos científicos y presupuestarios del proyecto DAEMON.

Es por ello que se ha decidido subcontratar el servicio de acceso a computadores cuánticos de última generación que permitan desarrollar dichas tareas de investigación de forma exitosa y eficiente.

## 2. OBJETO DEL CONTRATO

El objeto del contrato es la contratación del servicio de acceso a tecnologías de computación cuánticas que permitan desarrollar tareas de investigación de soluciones de inteligencia de red mediante computación cuántica, en el marco del proyecto DAEMON, financiado por la Unión Europea (H2020).

En los apartados siguientes se describen los servicios incluidos en el presente contrato y las condiciones para su desarrollo.

## 3. CARACTERÍSTICAS DEL SERVICIO

La computación cuántica ha demostrado recientemente su potencial como recurso de red y las posibilidades que podría ofrecer a las redes móviles de próxima generación (B5G y 6G), motivo por el cual son objeto de estudio del proyecto DAEMON. Para poder investigar y testear las soluciones de inteligencia de red desarrolladas en el proyecto en el marco de las tecnologías de computación cuántica es necesario disponer de acceso a equipamiento cuántico de última generación que permita adaptar el sistema a las necesidades del proyecto y poder acceder al entorno de testeo de forma remota por diversos usuarios.

Las funcionalidades de inteligencia de red a testear se centrarían en la decodificación de *Low Density Parity Check* (LDPC) mediante computación cuántica. Es por ello que dicho servicio debe cumplir las características técnicas mínimas que se detallan a continuación.

- Tipología de solución: servicio de computación cuántica que ofrezca la posibilidad de acceder a diferentes soluciones híbridas (basadas en tecnologías clásicas y cuánticas) para la resolución de problemas específicos de optimización, incluyendo tanto modelos binarios como cuadráticos, discretos o restringidos.
- Capacidad de procesamiento: Unidad de Procesador Cuántico (QPU) con al menos 5.000 *qubits* y conectividad de grado 15 utilizando tecnología de recocido cuántico.
- Acceso: Un mínimo de 2 usuarios y 50 horas al mes de uso del QPU.
- Soporte técnico: asesoramiento por parte de un equipo profesional con experiencia tanto en técnicas de computación cuántica como en casos de uso del mundo real.

Debido al carácter eminentemente innovador de la computación cuántica como recurso de red, es necesario que el acceso a la tecnología antes referida se acompañe también de recursos para el entrenamiento en el uso de la herramienta, así como de un servicio de asistencia técnica en línea.

#### **4. CONDICIONES DE PRESTACIÓN DEL SERVICIO**

La empresa que resulte adjudicataria se compromete a prestar el servicio en las siguientes condiciones:

##### **4.1 MEDIOS MATERIALES**

El adjudicatario mantendrá aquellos medios materiales y tecnológicos que fueran necesarios para proveer el servicio descrito en los pliegos, garantizando su óptimo funcionamiento y la disponibilidad de los mismos para la Fundación en los términos que se acuerden en el contrato. Esto incluye, como mínimo, una Unidad de Procesador Cuántico con capacidad mínima de 5.000 *qubits* así como el software relativo a las soluciones híbridas ofertadas y aquellos otros medios materiales y tecnológicos de soporte que fueran necesarios para su correcto funcionamiento.

##### **4.2 MEDIOS HUMANOS**

El adjudicatario contratará al personal necesario para atender sus obligaciones. Dicho personal dependerá exclusivamente del adjudicatario quien tendrá todos los derechos y deberes inherentes a su calidad de empleador y deberá cumplir las disposiciones vigentes en materia laboral, de seguridad social y de prevención de riesgos laborales.

El adjudicatario mantendrá con respecto al personal que emplee en el servicio todos los derechos y deberes inherentes a su condición de patrono a tenor de la legislación laboral y social actualmente vigentes o que, en lo sucesivo, pueda promulgarse sin que pueda alegarse derecho alguno de dicho personal con relación a la Fundación, ni exigirle a ésta responsabilidad de cualquier tipo como consecuencia de las obligaciones existentes entre el adjudicatario y sus empleados, aun cuando las incidencias que lo afecten sean por causas directas o indirectas del cumplimiento, incumplimiento, rescisión o interpretación del contrato.

El adjudicatario se compromete a retribuir adecuadamente al personal que contrate asumiendo de forma directa y no trasladable a la Fundación IMDEA Networks el coste de cualquier mejora en las condiciones de trabajo o en las retribuciones de dicho personal, tanto si dichas mejoras son consecuencia de convenios colectivos, pactos, o acuerdos de cualquier índole que puedan conllevar o conlleven equiparación a otras situaciones, como si lo fuera por la integración del Centro a otro organismo de la Administración Pública, de modo que en ningún caso podrán repercutir dichas modificaciones en un incremento del precio de adjudicación.

La entidad adjudicataria sustituirá, por su cuenta y a su cargo, el personal que esté de baja por enfermedad, permisos o que no pueda prestar el servicio por cualquier motivo, manteniendo en todo momento completa la plantilla y el cómputo global de horas/semana.

## **5. DIRECCIÓN Y SEGUIMIENTO DEL CONTRATO. CONTROL DE LA CALIDAD DEL SERVICIO**

Para verificar el cumplimiento de los preceptos del contrato objeto de esta contratación se establece un sistema de control de calidad de la prestación del servicio basado en:

- La Dirección de la Fundación será la encargada de realizar el seguimiento de la ejecución y cumplimiento de los contratos. La Fundación designará un Encargado de Seguimiento que velará por el cumplimiento del contrato pudiendo comprobar al personal asignado por la empresa y su trabajo en todo momento. En caso de incumplimiento lo hará saber a la empresa adjudicataria.

La Dirección, si lo estima conveniente, podrá requerir a la empresa adjudicataria para que subsane en el plazo máximo de tres días los defectos, insuficiencias técnicas, errores materiales, omisiones o infracciones de preceptos reglamentarios que les sean imputables de acuerdo con las conclusiones del informe a que se refiere el párrafo anterior. Si transcurrido ese plazo las deficiencias no han sido corregidas, la Dirección podrá proceder con las penalizaciones que correspondan.

CONFORME:

POR EL ADJUDICATARIO  
FECHA Y FIRMA

POR LA FUNDACIÓN  
FECHA Y FIRMA

## **ANEXO I: Coordinación en materia de prevención de riesgos laborales**

La finalidad de este protocolo es establecer un acuerdo de colaboración en materia de Prevención de Riesgos entre La Fundación y sus Empresas Colaboradoras, para el desarrollo de las obligaciones establecidas en el artículo 24 "Coordinación de Actividades Empresariales" de la LPRL y en el RD 171/2004 que lo desarrolla.

Dentro de la coordinación de actividades, se establece el sistema de acreditación y control, en materia de Prevención Riesgos, de los trabajadores pertenecientes a la entidad adjudicataria y sus subcontratas, que van a desarrollar los servicios contratados por la Fundación en el centro de trabajo propio de esta entidad.

La acreditación de los trabajadores es consecuencia de la planificación de la prevención resultante de la evaluación de riesgos de los trabajos contratados, que realizará la entidad adjudicataria. Como consecuencia de la misma, se acreditará si cada trabajador es "apto para su trabajo habitual" o, si fuera necesario, que es "apto para trabajos que impliquen un riesgo especial", indicando claramente cual es este riesgo especial. Además, será utilizada para conocer los nombres de las personas designadas por la entidad adjudicataria como responsables en materia de prevención de riesgos durante la ejecución de los servicios contratados por La Fundación.

La entidad adjudicataria evaluará y conservará toda la documentación necesaria para, en cualquier momento, garantizar y demostrar las aptitudes acreditadas para cada trabajador, independientemente de que éstos pertenezcan directamente a la entidad adjudicataria o a cualquiera de sus subcontratas.

## **ANEXO II: Rights and Obligations deriving from the Grant Agreement of H2020 DAEMON Project (No. 101017109), funded by the European Commission**

The subcontractor acknowledges that the contract is part of the Horizon 2020 Action DAEMON, funded by the European Commission (the Commission) and regulated by the Grant Agreement number 101017109.

Notwithstanding what is set out in this subcontract, the subcontractor has no rights or obligations towards the Commission or the other beneficiaries of the Grant Agreement No. 101017109 and has no contractual relation with them.

### **1. Best value for money principle (Art 13)**

The subcontract must be awarded ensuring the best value for money or, if appropriate, the lowest price. In doing so, any conflict of interests must be avoided.

### **2. Compliance with applicable national law on public procurement (Art 13)**

The subcontract must comply with the national law on public procurement applicable to IMDEA Networks Institute (IMDEA), as 'contracting authority' within the meaning of Directive 2004/18/EC (or 2014/24/EU) or 'contracting entity' within the meaning of Directive 2004/17/EC (or 2014/25/EU).

This includes, but is not limited to, the Law 9/2017 "Ley de Contratos del Sector Público", transposing the European Parliament and Council Directives 2014/23/UE and 2014/24/UE.

### **3. Measures to prevent conflict of interest (Art 35)**

IMDEA Networks, as beneficiary of DAEMON project, must take all measures to prevent any situation where the impartial and objective implementation of the action is compromised for reasons involving economic interest, political or national affinity, family or emotional ties or any other shared interest ('**conflict of interests**').

IMDEA must formally notify to the Commission without delay any situation constituting or likely to lead to a conflict of interests and immediately take all the necessary steps to rectify this situation. The Commission may verify that the measures taken are appropriate and may require additional measures to be taken by a specified deadline.

### **4. Confidentiality (Art 36)**

During implementation of the action and for four years after DAEMON project execution period, the parties must keep confidential any data, documents or other material (in any form) that is identified as confidential at the time it is disclosed ('**confidential information**').

If requested by IMDEA, on its own initiative or whenever required by the subcontracting entity, the Commission may agree to keep such information confidential for an additional period beyond the initial four years.

If information has been identified as confidential only orally, it will be considered to be confidential only if this is confirmed in writing within 15 days of the oral disclosure.

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

The parties may disclose confidential information to its personnel or third parties involved in the action only if they:

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

The Commission may disclose confidential information to its staff, other EU institutions and bodies. It may disclose confidential information to third parties, if:

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

Under the conditions set out in Article 4 of the Rules for Participation Regulation No 1290/2013, the Commission must moreover make available information on the results to other EU institutions, bodies, offices or agencies as well as Member States or associated countries.

The confidentiality obligations no longer apply if:

- (a) the disclosing party agrees to release the other party;
- (b) the information was already known by the recipient or is given to him without obligation of confidentiality by a third party that was not bound by any obligation of confidentiality;
- (c) the recipient proves that the information was developed without the use of confidential information;
- (d) the information becomes generally and publicly available, without breaching any confidentiality obligation, or
- (e) the disclosure of the information is required by EU or national law.

## **5. Promoting the Action — Visibility of EU Funding (Art 38)**

### **5.1 Communication activities by beneficiaries and their third parties involved**

IMDEA Networks, as beneficiary of DAEMON project, must promote the action and its results, by providing targeted information to multiple audiences (including the media and the public) in a strategic and effective manner. This includes those project activities which are subcontracted. This does not change the confidentiality obligations, which still apply.

Before engaging in a communication activity expected to have a major media impact relative to this subcontract, the Parties to this agreement shall duly inform its counterparty, and IMDEA must then inform the EU Commission.

Unless the Commission requests or agrees otherwise or unless it is impossible, any communication activity related to the action (including in electronic form, via social media, etc.) and any infrastructure, equipment and major results funded by the subcontract must:

- (a) display the EU emblem and
- (b) include the following text:

For communication activities: *"This project has received funding from the European Union's Horizon 2020 research and innovation programme under grant agreement No 101017109".*

For infrastructure, equipment and major results: *"This [infrastructure][equipment][other type of result] is part of a project that has received funding from the European Union's Horizon 2020 research and innovation programme under grant agreement No 101017109".*

When displayed together with another logo, the EU emblem must have appropriate prominence.

For the purposes of their obligations under this Article, the parties may use the EU emblem without first obtaining approval from the Commission. This does not, however, give them the right to exclusive use.

Moreover, they may not appropriate the EU emblem or any similar trademark or logo, either by registration or by any other means.

Any communication activity related to the action must indicate that it reflects only the author's view and that the Commission is not responsible for any use that may be made of the information it contains.

## 5.2 Communication activities by beneficiaries

The Commission may use, for its communication and publicising activities, information relating to the action, documents notably summaries for publication and public deliverables as well as any other material, such as pictures or audio-visual material received from any beneficiary (including in electronic form). This does not change the confidentiality obligations, which still apply.

If the Commission's use of these materials, documents or information would risk compromising legitimate interests, IMDEA, on its own initiative or whenever required by the subcontracting entity, may request the Commission not to use it.

The right to use a beneficiary's materials, documents and information includes:

- (a) use for its own purposes (in particular, making them available to persons working for the Commission or any other EU institution, body, office or agency or body or institutions in EU Member States; and copying or reproducing them in whole or in part, in unlimited numbers);
- (b) **distribution to the public** (in particular, publication as hard copies and in electronic or digital format, publication on the internet, as a downloadable or non-downloadable file, broadcasting by any channel, public display or presentation, communicating through press information services, or inclusion in widely accessible databases or indexes);
- (c) **editing or redrafting** for communication and publicising activities (including shortening, summarising, inserting other elements (such as meta-data, legends, other graphic, visual, audio or text elements), extracting parts (e.g., audio or video files), dividing into parts, use in a compilation);
- (d) translation;
- (e) giving **access in response to individual requests** under Regulation No 1049/2001, without the right to reproduce or exploit;
- (f) **storage** in paper, electronic or other form;
- (g) **archiving**, in line with applicable document-management rules, and
- (h) the right to authorise **third parties** to act on its behalf or sub-license the modes of use set out in Points (b), (c), (d) and (f) to third parties if needed for the communication and publicizing activities of the Commission.

If the right of use is subject to rights of a third party, the Parties must ensure that they obtain the necessary approval from the third parties concerned.

Where applicable (and if provided by IMDEA), the Commission will insert the following information:

"© – [year] – [name of the copyright owner]. All rights reserved. Licensed to the European Union (EU) under conditions."

## **6. Liability for Damages (Art. 46)**

### 6.1 Liability of the Commission

The Commission cannot be held liable for any damage caused to the parties as a consequence of implementing the Grant Agreement, including for gross negligence.

The Commission cannot be held liable for any damage caused by any of the parties involved in the action, as a consequence of implementing the Grant Agreement.

### 6.2 Liability of the beneficiaries

Except in case of force majeure (Article 51 of the Grant Agreement), the beneficiaries must compensate the Commission for any damage it sustains as a result of the implementation of the action or because the action was not implemented in full compliance with the Agreement.

The subcontractor shall have the sole responsibility for complying with any legal obligations incumbent on it.

The subcontractor further agrees to save and hold harmless IMDEA, its officers, agents and employees from any and all liability including claims, demands, losses, costs, damages and expenses of every kind and description (including death), or damages to persons or property arising out of or in connection with or occurring during the course of this subcontract where such liability is founded upon or grows out of the acts or omissions of its officers, employees, or agents of while acting within the scope of their employment.

## **7. EU rights to carry out checks, reviews, audits and investigations**

The subcontractor will keep IMDEA informed of the execution of the program and shall collaborate with IMDEA, if requested, in the preparation of any report or audit requested by the European Union relative to the subcontract.

The subcontractor shall, in case of an audit, accept to be audited by the European Commission, the European Court of Auditors (ECA) or the European Anti-Fraud Office (OLAF) to the extent of their rights under Articles 22 and 23 of DAEMON project Grant Agreement concerning the subcontracted activities. These rights are the following:

### **7.1 Right to carry out checks (Art. 22.1.1)**

The Commission will — during the implementation of the action or afterwards — check the proper implementation of the action and compliance with the obligations under the Agreement, including assessing deliverables and reports.

For this purpose, the Commission may be assisted by external persons or bodies.

The Commission may also request additional information in accordance with Article 17. The Commission may request beneficiaries to provide such information to it directly.

Information provided must be accurate, precise and complete and in the format requested, including electronic format.

### **7.2 Right to carry out reviews (Art. 22.1.2)**

The Commission may — during the implementation of the action or afterwards — carry out reviews on the proper implementation of the action (including assessment of deliverables and reports), compliance with the obligations under the Agreement and continued scientific or technological relevance of the action.

Reviews may be started up to two years after the payment of the balance. They will be formally notified to the coordinator or beneficiary concerned and will be considered to have started on the date of the formal notification.

The Commission may carry out reviews directly (using its own staff) or indirectly (using external persons or bodies appointed to do so). It will inform the coordinator or beneficiary concerned of the identity of the external persons or bodies. They have the right to object to the appointment on grounds of commercial confidentiality.

The coordinator or beneficiary concerned must provide — within the deadline requested — any information and data in addition to deliverables and reports already submitted (including information on

the use of resources). The Commission may request beneficiaries to provide such information to it directly.

The coordinator or beneficiary concerned may be requested to participate in meetings, including with external experts.

For **on-the-spot** reviews, the beneficiaries must allow access to their sites and premises, including to external persons or bodies, and must ensure that information requested is readily available.

Information provided must be accurate, precise and complete and in the format requested, including electronic format.

On the basis of the review findings, a '**review report**' will be drawn up.

The Commission will formally notify the review report to the coordinator or beneficiary concerned, which has 30 days to formally notify observations ('**contradictory review procedure**').

Reviews (including review reports) are in the language of the Agreement.

### 7.3 Right to carry out audits (Art. 22.1.3)

The Commission may — during the implementation of the action or afterwards — carry out audits on the proper implementation of the action and compliance with the obligations under the Agreement.

Audits may be started up to two years after the payment of the balance. They will be formally notified to the coordinator or beneficiary concerned and will be considered to have started on the date of the formal notification.

The Commission may carry out audits directly (using its own staff) or indirectly (using external persons or bodies appointed to do so). It will inform the coordinator or beneficiary concerned of the identity of the external persons or bodies. They have the right to object to the appointment on grounds of commercial confidentiality.

The coordinator or beneficiary concerned must provide — within the deadline requested — any information (including complete accounts, individual salary statements or other personal data) to verify compliance with the Agreement. The Commission may request beneficiaries to provide such information to it directly.

For **on-the-spot** audits, the beneficiaries must allow access to their sites and premises, including to external persons or bodies, and must ensure that information requested is readily available.

Information provided must be accurate, precise and complete and in the format requested, including electronic format.

On the basis of the audit findings, a '**draft audit report**' will be drawn up.

The Commission will formally notify the draft audit report to the coordinator or beneficiary concerned, which has 30 days to formally notify observations ('**contradictory audit procedure**'). This period may be extended by the Commission in justified cases.

The '**final audit report**' will take into account observations by the coordinator or beneficiary concerned. The report will be formally notified to it.

Audits (including audit reports) are in the language of the Agreement.

The Commission may also access the beneficiaries' statutory records for the periodical assessment of unit costs or flat-rate amounts.

#### 7.4 Investigations by the European Anti-Fraud Office (OLAF) (Art. 22.2)

Under Regulations No 883/2013 and No 2185/96 (and in accordance with their provisions and procedures), the European Anti-Fraud Office (OLAF) may — at any moment during implementation of the action or afterwards — carry out investigations, including on-the-spot checks and inspections, to establish whether there has been fraud, corruption or any other illegal activity affecting the financial interests of the EU.

#### 7.5 Checks and audits by the European Court of Auditors (ECA) (Art. 22.3)

Under Article 287 of the Treaty on the Functioning of the European Union (TFEU) and Article 161 of the Financial Regulation No 966/2012, the European Court of Auditors (ECA) may — at any moment during implementation of the action or afterwards — carry out audits.

The ECA has the right of access for the purpose of checks and audits.

#### 7.6 Consequences of findings in checks, reviews, audits and investigations — Extension of Findings (Art. 22.5)

##### 7.6.1 Findings in this grant

Findings in checks, reviews, audits or investigations carried out in the context of this grant may lead to the rejection of ineligible costs (see Article 42), reduction of the grant (see Article 43), recovery of undue amounts (see Article 44) or to any of the other measures described in Chapter 6.

Rejection of costs or reduction of the grant after the payment of the balance will lead to a revised final grant amount (see Article 5.4).

Findings in checks, reviews, audits or investigations may lead to a request for amendment for the modification of Annex 1 (see Article 55).

Checks, reviews, audits or investigations that find systemic or recurrent errors, irregularities, fraud or breach of obligations may also lead to consequences in other EU or Euratom grants awarded under similar conditions (**'extension of findings from this grant to other grants'**).

Moreover, findings arising from an OLAF investigation may lead to criminal prosecution under national law.

##### 7.6.2 Findings in other grants

The Commission may extend findings from other grants to this grant (**'extension of findings from other grants to this grant'**), if:

- (a) the beneficiary concerned is found, in other EU or Euratom grants awarded under similar conditions, to have committed systemic or recurrent errors, irregularities, fraud or breach of obligations that have a material impact on this grant and
- (b) those findings are formally notified to the beneficiary concerned — together with the list of grants affected by the findings — no later than two years after the payment of the balance of this grant.

The extension of findings may lead to the rejection of costs (see Article 42), reduction of the grant (see Article 43), recovery of undue amounts (see Article 44), suspension of payments (see Article 48), suspension of the action implementation (see Article 49) or termination (see Article 50).

##### 7.6.3 Procedure

The Commission will formally notify the beneficiary concerned the systemic or recurrent errors and its intention to extend these audit findings, together with the list of grants affected.

If the findings concern **eligibility of costs**: the formal notification will include:

- (a) an invitation to submit observations on the list of grants affected by the findings;
- (b) the request to submit **revised financial statements** for all grants affected;
- (c) the **correction rate for extrapolation** established by the Commission on the basis of the systemic or recurrent errors, to calculate the amounts to be rejected if the beneficiary concerned:
  - i. considers that the submission of revised financial statements is not possible or practicable  
or
  - ii. does not submit revised financial statements.

The beneficiary concerned has 90 days from receiving notification to submit observations, revised financial statements or to propose a duly substantiated **alternative correction method**.

This period may be extended by the Commission in justified cases.

The Commission may then start a rejection procedure in accordance with Article 42, on the basis of:

- the revised financial statements, if approved;
- the proposed alternative correction method, if accepted

Or the initially notified correction rate for extrapolation, if it does not receive any observations or revised financial statements, does not accept the observations or the proposed alternative correction method or does not approve the revised financial statements.

If the findings concern **substantial errors, irregularities or fraud or serious breach of obligations**: the formal notification will include:

- (a) an invitation to submit observations on the list of grants affected by the findings, and
- (b) the flat-rate the Commission intends to apply according to the principle of proportionality.

The beneficiary concerned has 90 days from receiving notification to submit observations or to propose a duly substantiated alternative flat-rate.

The Commission may then start a reduction procedure in accordance with Article 43, on the basis of:

- the proposed alternative flat-rate, if accepted  
or
- the initially notified flat-rate, if it does not receive any observations or does not accept the observations or the proposed alternative flat-rate.

#### 7.7 Right to evaluate the impact of the action

The Commission may carry out interim and final evaluations of the impact of the action measured against the objective of the EU programme.

Evaluations may be started during implementation of the action and up to five years after the payment of the balance. The evaluation is considered to start on the date of the formal notification to the coordinator or beneficiaries.

The Commission may make these evaluations directly (using its own staff) or indirectly (using external bodies or persons it has authorised to do so).

The coordinator or beneficiaries must provide any information relevant to evaluate the impact of the action, including information in electronic format.

## **8. Consequences of non-compliance**

In the event of any breach of the obligations relative to the subcontracting of DAEMON project activities described above,

- (a) the costs related to the subcontract concerned may be considered ineligible and may be rejected by the European Commission; or
- (b) IMDEA's grant may be reduced.

Such breaches may also lead to any of the other measures described in Chapter 6 of the Grant Agreement.

The subcontractor shall have the sole responsibility for the consequences of non-compliance with the terms and conditions described in the contract signed with IMDEA, including the partial or total failure to undertake the agreed activities, and if in breach of any of its obligations, IMDEA would be entitled to enforce the applicable measures that were agreed in the contract.