Sutarties registracijos
Nr. 5-2016-100020

AUDITO PASLAUGŲ PIRKIMO SUTARTIS

Sutarties Nr. 2016/05-02

Vieta:Vilnius

Data: 2016 m. balandžio 29 d.

SPECIALIOSIOS SĄLYGOS

VšĮ Europos socialinio fondo agentūra
Įmonės kodas 192050725
Gynėjų g. 16, LT-01109Vilnius
Tel. (8 5) 264 9345
Faks. (8 5) 260 8281
El. paštas: info@esf.lt
„Perkančioji organizacija“

ir

UAB „LEXIN auditas“,
Tilžės g. 198, LT-76203, Šiauliai
Įmonės kodas 302552694,
PVM mokėtojo kodas LT100005670019
Tel: (8 41) 552 449
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El. paštas: info@lexin.lt
„Paslaugų teikėjas“

sudarė šią paslaugų viešojo pirkimo-pardavimo sutartį (toliau – Sutartis):

1 straipsnis. Sutarties dalykas

1.1. Paslaugų teikėjas įsipareigoja suteikti ES Dvynių projekto MK 13 IPA SO 02 15 TWL „Kokybės užtikrinimo ir kontrolės sistemos stiprinimas švietimo sistemoje“ (angl., *Strengthening the quality assurance and control of the educational system (MK NEC)* (toliau - Dvynių projektas) sutarties (toliau – Dvynių sutartis) išlaidų patikrinimo ir ataskaitos apie faktinius pastebėjimus paslaugas remiantis šiuo dokumentu: „Institution building in the framework of European Union policines common twinning manual„ revision 2012, update 2013-2014 (toliau – Dvynių vadovas) (nuoroda: http://ec.europa.eu/europeaid/sites/devco/files/twinning-manual-2012-update-2013-2014-final-_20140910_en_0.pdf). Reikalavimai audito ataskaitai apibrėžti Dvynių sutarties išlaidų patikrinimo techninėje užduotyje, kuri yra neatskiriama Sutarties dalis. Dvynių sutarties išlaidų ataskaitą apie faktinius pastebėjimus Paslaugos teikėjas privalo pateikti anglų kalba.

1.2. Dvynių sutarties išlaidų ataskaita turi būti pateikta Perkančiosios organizacijos buveinės adresu.

2 straipsnis. Sutarties vykdymo pradžia ir trukmė

2.1. Sutarties įsigaliojimo data laikoma Sutarties pasirašymo data. Sutartis galioja iki visiško šalių tarpusavio įsipareigojimų įvykdymo.

2.2. Paslaugų suteikimo terminas - iki 2016 m. gruodžio 8 d. Terminas gali būti patikslintas atskiru susitarimu.

2.3. Pratęsus Dvynių projekto įgyvendinimo terminą, paslaugų suteikimo terminas pratęsiamas lygiai tam pačiam laikotarpiui.

3 straipsnis. Sutarties kaina ir mokėjimo sąlygos

3.1 Sutartis yra fiksuotos kainos. Sutarties kaina yra:

Paslaugos pavadinimas	Paslaugos kaina eurais (be PVM)	PVM (21 %) suma eurais	Kaina eurais su PVM
Dvynių projekto sutarties išlaidų patikrinimo paslaugų suteikimas ir ataskaitos apie faktinius pastebėjimus parengimas	1448,00	304,08	1752,08

Jei suma skaičiais neatitinka sumos žodžiais, teisinga laikoma suma žodžiais.

3.2 Mokėjimai atliekami eurais už faktiškai atliktas paslaugas, t. y. už Dvynių projekto sutarties išlaidų patikrinimo paslaugas ir ataskaitos apie faktinius pastebėjimus parengimą. Kokybiškai suteiktų paslaugų priėmimas patvirtinamas šalims pasirašant suteiktų paslaugų priėmimo-perdavimo aktą.

3.3 Mokėjimai bus atliekami remiantis Paslaugų teikėjo pateikta sąskaita – faktūra ir abiejų šalių pasirašytu priėmimo-perdavimo aktu, kuriuose nurodytos Paslaugų teikėjo suteiktos paslaugos. Šios Sutarties specialiųjų sąlygų 3.1 p. nurodyta suma (išskyrus 3.4 p. nurodytą atvejį) Paslaugų teikėjui turi būti sumokėta ne vėliau kaip per 14 kalendorinių dienų nuo sąskaitos – faktūros, parengtos pagal paslaugų perdavimo – priėmimo aktą, gavimo iš Paslaugų teikėjo dienos.

3.4. Jei Sutarties vykdymo metu pasikeičia PVM tarifas, Sutarties kaina su PVM atitinkamai didinama ar mažinama, nekeičiant kainos be PVM. Pasikeitusios Sutarties kainos su PVM įforminimui Sutarties šalys pasirašo susitarimą dėl Sutarties pakeitimo.

4 straipsnis. Prievolių įvykdymo užtikrinimai

4.1 Paslaugų teikėjas, ne dėl Perkančiosios organizacijos kaltės vienašališkai nutraukęs sutartį ar iš esmės pažeidęs sutartį (esminiu pažeidimu pripažįstamas pažeidimas remiantis Lietuvos Respublikos civilinio kodekso 6.217 straipsnio 2 dalies nuostatomis), įsipareigoja Perkančiajai organizacijai sumokėti 20% Sutarties kainos dydžio baudą.
Vėlavimas laiku atlikti sutartines prievoles suteikia teisę skaičiuoti Sutarties bendrųjų sąlygų (II dalis) 8 straipsnyje numatytus delspinigius.

5 straipsnis. Susirašinėjimas

Perkančiosios organizacijos ir Paslaugų teikėjo vienas kitam siunčiami pranešimai turi būti raštiški ir siunčiami šiais adresais:

	Perkančioji organizacija	Paslaugos teikėjas
Vardas, pavardė	Direktorius Povilas Česonis	Direktorė Alina Martinkienė
Adresas	Gynėjų g. 16, 01109 Vilnius	Tilžės g. 198, LT-76203 Šiauliai
Telefonas	8 5 2649345	8 41 552449
Faksas	8 5 2608281	8 41 552449
El. paštas	info@esf.lt	info@lexin.lt

6 straipsnis. Sutartį sudarantys dokumentai

6.1 Sutartį sudaro šie dokumentai:

6.1.1 Specialiosios sąlygos;

6.1.2. Bendrosios sąlygos;

6.1.3. Dvynių sutarties išlaidų patikrinimo techninė užduotis (ang. Terms of Reference for an Expenditure Verification of a Twinning contract) ir jos 1, 2A, 3A ir 3 priedai.

6.2 Sutartį sudarantys dokumentai laikomi vienas kitą paaiškinančiais. Neaiškumo ar prieštaravimo atveju vadovaujamasi 6.1 p. nurodyta eilės tvarka.

7 straipsnis. Kitos nuostatos

7.1 Sutarties Specialiosios ir Bendrosios sąlygos išdėstomos lietuvių kalba, Dvynių sutarties išlaidų patikrinimo techninė užduotis ir jos priedai išdėstomi anglų kalba.
7.2 Su Sutarties įgyvendinimu susijusiais klausimais Šalys susirašinėja lietuvių kalba.
7.3 Sutartis sudaryta dviem vienodą juridinę galią turinčiais egzemplioriais – po vieną kiekvienai Šaliai.

Perkančiosios organizacijos atstovas	**Paslaugų teikėjo atstovas**
Vardas: Povilas	Vardas: Alina
Pavardė: Česonis	Pavardė: Martinkienė
Pareigos: Direktorius	Pareigos: Direktorė
Parašas:	Parašas:
Data: 2016-05-09	Data: 2016-05-10

Europos socialinio fondo agentūra
Teisės ir viešųjų pirkimų skyriaus vedėjas
Andrius Skardžius

Europos socialinio fondo agentūra
Finansų ir apskaitos skyriaus vyr. finansininkė
Daiva Rigertienė

Terms of Reference for an Expenditure Verification of a Twinning contract

– External Action of the European Union -

The following are the terms of reference ('ToR') under which European social fund Agency (authorized under a joint operating agreement) agrees to engage JSC "LEXIN auditas" ('the Auditor') to perform an expenditure verification and to report in connection with a European Union financed Institution Building Twinning contract concerning *Strengthening the quality assurance and control of the educational system (MK NEC)* MK 13 IPA SO 02 15 TWL" (the 'Twinning contract'). Where in these ToR the 'Contracting Authority' is mentioned, this refers to The Central Financing and Contracting Department of the Ministry of Finance of The Republic of Macedonia which has signed the Twinning contract with the (Lead) Member State Partner and is providing the funding. The Contracting Authority is not a party to this agreement.

1.1 RESPONSIBILITIES OF THE PARTIES TO THE ENGAGEMENT

In case of consortium of Member State Partners, the Member State Partner signing the Twinning contract and leading the consortium is referred to as the Lead Member State Partner.

The term "Member State Partner(s)" refers collectively to all Member State Partners (MSP), including the Lead Member State Partner.

The term "Coordinator" refers to the Lead Member State Partner.

When there is only one Member State Partner, the terms Member State Partner(s) and Coordinator should both be understood as referring to the only Member State Partner.

- **The Coordinator** is responsible for providing a Financial Report for the action financed by the Twinning contract which complies with the terms and conditions of the Twinning contract and for ensuring that this Financial Report reconciles to the Member State Partner(s)'s accounting and bookkeeping system and to the underlying accounts and records. The Member State Partner(s) is responsible for providing sufficient and adequate information, both financial and non-financial, in support of the Financial Report.

- The Coordinator accepts that the ability of the Auditor to perform the procedures required by this engagement effectively depends upon the Member State Partner(s) , providing full and free access to its(their) staff and its(their) accounting and bookkeeping system and underlying accounts and records.

- The **Auditor'** is responsible for performing the agreed-upon procedures as specified in these ToR. 'Auditor' refers to the audit firm contracted for performing this engagement and for submitting a report of factual findings to the Coordinator. 'Auditor' can refer to the person or persons conducting the verification, usually the engagement partner or other members of the engagement team. The engagement partner is the partner or other person in the audit firm who is responsible for the engagement and for the report that is issued on behalf of the firm, and who has the appropriate authority from a professional, legal or regulatory body.

By agreeing these ToR the Auditor confirms that he/she meets at least one of the following conditions:

- The Auditor and/or the firm is a member of a national accounting or auditing body or institution which in turn is member of the International Federation of Accountants (IFAC).

- The Auditor and/or the firm is a member of a national accounting or auditing body or institution. Although this organisation is not member of the IFAC, the Auditor commits him/herself to undertake this engagement in accordance with the IFAC standards and ethics set out in these ToR.

- The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in an EU member state in accordance with the principles of public oversight set out in Directive

2006/43/EC of the European Parliament and of the Council (this applies to auditors and audit firms based in an EU Member State[1]).

- The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in a third country and this register is subject to principles of public oversight as set out in the legislation of the country concerned (this applies to auditors and audit firms based in a third country).

1.2 SUBJECT OF THE ENGAGEMENT

The subject of this engagement is the Financial Report in connection with the Twinning contract for the period covering 08-04-2016 to 08-12-2016 and the action entitled *Strengthening the quality assurance and control of the educational system (MK NEC)* No MK 13 IPA SO 02 15 TWL , the 'Action'. Annex 1 to these ToR contains information about the Twinning contract.

1.3 REASON FOR THE ENGAGEMENT

The Coordinator is required to submit to the Contracting Authority an expenditure verification report produced by an external auditor in support of the payment requested by the Coordinator under Article 15 of the General Conditions of the Twinning contract. The Authorising Officer of the Commission requires this report because the payment of expenditure requested by the Coordinator is conditional on the factual findings of this report.

1.4 ENGAGEMENT TYPE AND OBJECTIVE

This expenditure verification is an engagement to perform certain agreed-upon procedures with regard to the Financial Report for the Twinning Contract. The objective of this expenditure verification is for the Auditor to carry out the specific procedures listed in Annex 2A to these ToR and to submit to the Coordinator a report of factual findings with regard to the specific verification procedures performed. Verification means that the Auditor examines the factual information in the Financial Report of the Coordinator and compares it with the terms and conditions of the Twinning Contract. As this engagement is not an assurance engagement the Auditor does not provide an audit opinion and expresses no assurance. The Contracting Authority assesses for itself the factual findings reported by the Auditor and draws its own conclusions from these factual findings.

1.5 STANDARDS AND ETHICS

The Auditor shall undertake this engagement in accordance with:

- the International Standard on Related Services ('ISRS') 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the IFAC;

-the IFAC Code of Ethics for Professional Accountants (developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the Auditor is independent from the Member State Partner(s) and complies with the independence requirements of the IFAC Code of Ethics for Professional Accountants.

1.6 PROCEDURES, EVIDENCE AND DOCUMENTATION

The Auditor plans the work so that an effective expenditure verification can be performed. The Auditor performs the procedures listed in Annex 2A of these ToR ('Listing of specific procedures to be performed') and applies the guidelines in Annex 2B (Guidelines for specific procedures to be performed). The evidence to be used for performing the procedures in Annex 2A is all financial and non-financial information which makes it possible to

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[1] Directive 2006/43 of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253 EEC.

examine the expenditure claimed by the Coordinator in the Financial Report. The Auditor uses the evidence obtained from these procedures as the basis for the report of factual findings. The Auditor documents matters which are important in providing evidence to support the report of factual findings, and evidence that the work was carried out in accordance with ISRS 4400 and these ToR.

1.7 REPORTING

The report on this expenditure verification should describe the purpose, the agreed-upon procedures and the factual findings of the engagement in sufficient detail to enable the Coordinator and the Contracting Authority to understand the nature and extent of the procedures performed by the Auditor and the factual findings reported by the Auditor.

The use of the Model Report for an Expenditure Verification of an EU Twinning Contract in Annex 3 of these ToR is compulsory. This report should be provided by the Auditor to the Europeans Social Fund Agency no late than till 08/12/2016.

1.8 OTHER TERMS

The fee for this engagement shall be 1752,08 EUR

Annex 1 Information about the Twinning Contract
Annex 2A Listing of specific procedures to be performed
Annex 2B Guidelines for specific procedures to be performed
Annex 3 Model report for an expenditure verification of an EU Twinning contract

For the Member State Partner:	For the Auditor:
Signature	Signature
Mr Povilas Česonis	Mrs Alina Martinkienė
Date 2016-05-09	Date 2016-05-10

Lietuvos Respublikos Europos socialinio fondo agentūra Vilnius

Annex 1: Information about the Twinning Contract

Information about the Twinning Contract	
Reference number and date of the Twinning contract	MK 13 IPA SO 02 15 TWL
Twinning contract title	*Strengthening the quality assurance and control of the educational system (MK NEC)*
Country	Macedonia
Member State Partner(s)	Education Supply Centre www.sac.smm.lt , Geležinio Vilko 12, Vilnius , 01112, Lithuania
Steering Committee opinion – date	To be confirmed
Start date of the implementation period of the Action	08-04-2016
End date of the implementation period of the Action	08-12-2016
Total cost of the Action	250 000 EUR
Grant maximum amount	250 000 EUR
Total amount received to date by Coordinator from Contracting Authority	198 678,4 EUR
Total amount of the payment request	
Contracting Authority	The Central Financing and Contracting Department of the Ministry of Finance of The Republic of Macedonia Name: Ms Radica Koceva Title: Head of Department Address: Central Financing and Contracting Department, Dame Gruev 12, 1000 Skopje Phone: +389 23 255 374 Fax: +389 23 255 723 E-mail: radica.koceva@finance.gov.mk
European Commission	Name: Ms Sophie Beaumont Title: Programme Manager Address: Delegation of the European Union Sv. Kiril i Metodij 52b, 1000 Skopje Phone: +389 2 3248 500 Fax: +389 2 3248 501 E-mail: Sophie.BEAUMONT@eeas.europa.eu
Auditor	JSC “LEXIN auditas”, Tilzes str. 198, Siauliai, Lithuania

	Auditor- Alina Martinkiene Auditor‘s assistant - Jurate Matuleviciene

Annex 2A Listing of Specific Procedures to be performed

2. General Procedures

2.1 Terms and Conditions of the Twinning Contract

The Auditor:

- obtains an understanding of the terms and conditions of the Twinning Contract by reviewing the Twinning Contract and its annexes and other relevant information, and by inquiry of Coordinator;
- Obtains a copy of the original Twinning Contract (signed by the Coordinator and the Contracting Authority) with its annexes;
- obtains and reviews the Report (which includes a narrative and a financial section) as per Article 2.1 of the General Conditions;
- verifies whether the Twinning Contract is signed with one single Member State Partner or with a consortium of Member State Partners (in this case the term 'Coordinator' is used);
- *Note*: the purpose of this procedure is for the Auditor to understand the Member State Partner(s) responsibilities for reporting and access to staff and documents.

The Twinning Manual and its Annexes provide important information for Twinning contracts (e.g. basic rules and award procedures). Where necessary or useful, reference will be made to the Twinning Manual and /or its annexes.

The Twinning Manual and its Annexes can be found at:
[IPA: http://ec.europa.eu/enlargement/tenders/twinning/index_en.htm]

[ENPI: http://ec.europa.eu/europeaid/where/neighbourhood/overview/twinning_en.htm]

2.2 Financial Report for the Twinning Contract

The Auditor verifies that the Financial Report complies with the following conditions of Article 2 of the General Conditions of the Twinning Contract:

- The Financial Report must conform to the model in Annex C5 of the Common Twinning Manual;
- The Financial Report should cover the Action as a whole, regardless of which part of it is financed by the Contracting Authority;
- The Financial Report should be drawn up in the language of the Twinning Contract;
- The proof of the transfers of ownership of equipment, vehicles and supplies for which the purchase cost was more than EUR 5 000 per time (Article 7.5 of the General Conditions of the Twinning Contract) as well as the respective certificate of origin (Annex A4 of the Twinning contract) should be annexed to the final Financial Report.

2.3 Rules for Accounting and Record keeping

The Auditor examines – when performing the procedures listed in this Annex - whether the Member State Partner(s) have complied with the following rules for accounting and record keeping of Article 16 of the General Conditions of the Twinning Contract:

- The accounts kept by the Member State Partner(s) for the implementation of the Action must be accurate and up-to-date;
- The Member State Partner(s) must have a double-entry book-keeping system;
- The accounts and expenditure relating to the Action must be easily identifiable and verifiable;

2.4 Reconciling the Financial Report to the Member State Partner(s) Accounting System and Records

The Auditor reconciles the information in the Financial Report to the Member State Partner(s) ''s (MSP) accounting system and records (e.g. trial balance, general ledger accounts, sub ledgers etc.).

2.5 Exchange Rates

The Auditor verifies that amounts of expenditure incurred in a currency other than the Euro have been converted at the exchange rate published in InforEuro for the month in which the expenditure is incurred, applicable according to Article 7.2.12 of the Special Conditions of the Twinning Contract:

By derogation from to Article 15.9 of the General Conditions of Annex A2, costs incurred in other currencies are converted in Euro at the rate published by the Directorate General of the European Commission for Budget, at InforEuro (http://ec.europa.eu/budget/inforeuro/index.cfm) for the month in which the expenditure is incurred.

2.6 Simplified Cost Options

- As provided for in the Twinning Manual, the Twinning contract includes a system of simplified costs in the form of unit costs (fee per day worked in the Beneficiary Country and per diems) and flat-rate financing (twinning management costs and 6% of salary and non-wage labour costs for the RTA).
- In respect of these simplified costs, the Auditor obtains an understanding of the conditions set out in:
    - **Article 2.1.c) of the General Conditions**. This Article stipulates that in case of simplified cost options the Report for the Action (narrative and financial) shall provide the qualitative and quantitative information needed to demonstrate the fulfilment of the conditions for reimbursement established in the Special Conditions;
    - **Section 5 of the Twinning Manual**, in particular sections 5.4, 5.6 and 5.8 thereof.

Accordingly, the Auditor performs the specific procedures related to verification of simplified costs options that are set out at 4.1.(*2*) below.

3. Procedures to verify conformity of Expenditure with the Budget and Analytical Review

3.1 Budget of the Twinning Contract

The Auditor carries out an analytical review of the expenditure headings in the Financial Report.

The Auditor verifies that the budget in the Financial Report corresponds with the budget of the Twinning Contract (authenticity and authorisation of the initial budget) and that the expenditure incurred was indicated in the budget of the Twinning Contract.

3.2 Amendments to the Budget of the Twinning Contract

The Auditor verifies whether there have been amendments to the budget of the Twinning Contract. Where this is the case the Auditor verifies that the Coordinator has:

- requested an amendment to the budget and obtained an addendum to the Twinning Contract if such an addendum was required (Article 9 of the General Conditions as derogated and complemented by section 6.6 of the Twinning Manual and Annex A7 to the Twinning contract).
- notified the Contracting Authority about the amendment if the amendment was limited (section 6.6 of the Twinning Manual and Annex A7 to the Twinning contract) and an addendum to the Twinning Contract was not required.

4. Procedures to verify selected Expenditure

4.1 Eligibility of Costs

The Auditor verifies, for each expenditure item selected, the eligibility criteria set out below.

(1) Costs actually incurred (Article 14.1 of the General Conditions)

The Auditor verifies that the actual expenditure for a selected item was incurred by and pertains to the Member State Partner(s). The Auditor should take into account the detailed conditions for actual costs incurred as set out in Article 14.1.(i) to (iii). For this purpose the Auditor examines supporting documents (e.g. invoices, contracts) and proof of payment. The Auditor also examines proof of work done, goods received or services rendered and he/she verifies the existence of assets if applicable.

At final reporting stage the costs incurred during the implementation period but not yet paid can be accepted as actual costs incurred, provided that (1) a liability exists (order, invoice or equivalent) for services rendered or goods supplied during the implementation period of the action, (2) the final costs are known and (3) these costs are listed in the final Financial Report (Annex C5 to the Twinning Manual) together with the estimated date of payment (see Article 14.1.a).(ii) of the General Conditions). The Auditor verifies whether these cost items have effectively been paid at the moment of the auditor's verification.

(2) Simplified cost options[2] (Section 5 of the Twinning Manual, in particular sections 5.4, 5.6 and 5.8 thereof, and Article 14.3 to 14.5 of the General Conditions as derogated by Article 7.2.6.of the Special Conditions)

As provided for in the Twinning Manual, the Twinning contract includes a system of simplified costs in the form of unit costs (fee per day worked in the Beneficiary Country and per diems) and flat-rate financing (twinning management costs and 6% of salary and non-wage labour costs for the RTA). In this respect, the Auditor verifies:

- to which (sub) cost-headings and/or cost items (Annex A3 (Budget) of the Twinning contract) this system of simplified costs apply;
- which amounts, unit costs and flat-rates have been contractually agreed (Annex A3 (Budget) of the Twinning Contract);
- which quantitative and/or qualitative information was used to determine and justify the declared costs (e.g. number of staff, number of items purchased; type of costs and activities financed by unit costs);
- whether the maximum amounts of simplified cost options for each Member State Partner are not exceeded, in accordance with the conditions established in the Contract;
- the plausibility (i.e. necessity, reasonableness, reality) of the quantitative and qualitative information related to the declared costs;
- that the costs covered by unit costs and/or flat-rates are not included (no double funding) in other direct costs, either actual or under simplified cost options;
- that the total costs stated in the Financial Report have been correctly determined;
  Note: the Auditor is not required to verify the actual costs on which unit costs and/or flat-rates are based.

(3) Cut-off - Implementation period (Article 14.1a of the General Conditions)

The Auditor verifies that the expenditure for a selected item was incurred during the implementation period of the Action. An exception is made for costs relating to final reports including expenditure verification report, which may be incurred after the implementation period of the Twinning contract.

(4) Budget (Article 14.1b of the General Conditions)

The Auditor verifies that the expenditure for a selected item was indicated in the Action budget.

(5) Necessary (Article 14.1c of the General Conditions)

The Auditor verifies whether it is plausible that the expenditure for a selected item was necessary for the implementation of the Action and that it had to be incurred for the contracted activities of the Action by examining the nature of the expenditure with supporting documents, notably in line with the provisions of the Common Twinning Manual.

(6) Records (Article 14.1d of the General Conditions)

[2] Refer also to Annex "E3a2 Checklist for simplified cost options" to the PRAG for additional information.

The Auditor verifies that expenditure for a selected item is recorded in the Member State Partner(s) accounting system and was recorded in accordance with the applicable accounting standards of the country where the Member State Partner(s) is established and the Member State Partner(s) usual cost accounting practices.

(7) Applicable legislation (Article 14.1.e of the General Conditions)

The Auditor verifies that expenditure complies with the requirements of tax and social security legislation where this is applicable (for example: employers' part of taxes, pension premiums and social security charges).

(8) Justified (Article 14.1e of the General Conditions)

The Auditor verifies that expenditure for a selected item is substantiated by evidence (see section 1 of Annex 2B, Guidelines for Specific Procedures to be performed) and supporting documents as specified in the Annexes to the Twinning contract, in the Common Twinning Manual and in Article 161., 16.2, 16.7, 16.8 and 16.9 of the General Conditions of the Twinning Contract.

(9) Valuation

The Auditor verifies that the monetary value of a selected expenditure item agrees with underlying documents (e.g. invoices, salary statements) and that correct exchange rates are used where applicable.

(10) Classification

The Auditor examines the nature of the expenditure for a selected item and verifies that the expenditure item has been classified under the correct (sub)heading of the Financial Report.

(11) Compliance with Procurement, Nationality and Origin Rules

Where applicable the Auditor examines which procurement, nationality and origin rules apply for a certain expenditure (sub)heading, a class of expenditure items or an expenditure item. The Auditor verifies whether the expenditure was incurred in accordance with such rules by examining the underlying documents of the procurement and purchase process. Where the Auditor finds issues of non-compliance with procurement rules, he/she reports the nature of such issues as well as their financial impact in terms of ineligible expenditure. When examining procurement documentation the Auditor takes into account the risk indicators listed in Annex 2B and he/she reports, if applicable, which of these indicators were found.

4.2 Eligibility of Direct Costs (Article 14.2 of the General Conditions)

(1) The Auditor verifies that expenditure for selected items which are recorded under one of the direct costs headings of the Financial Report, are covered by the direct costs as defined in Article 14.2 by examining the nature of these expenditure items.

(2) The Auditor verifies that duties, taxes and charges, including VAT which are recorded under direct costs are **not recoverable** by the Member States Partner(s) (see Article 14.2.g) of the General Conditions). This procedure is not necessary in case Article 7.1 of the Special Conditions provides that duties, taxes and charges, including VAT are **not** eligible.

The Auditor obtains evidence that the Member States Partner(s) cannot reclaim the duties, taxes or charges, including VAT through an exemption system and/or a refund a posteriori. For this purpose the Auditor should refer to Annex E3a1to the PRAG (Information on the tax regime) which provides information on the tax regime applicable to grant contracts (Note: the standard template / text is annexed to the PRAG and it can be found at http://ec.europa.eu/europeaid/prag/getAnnex.do?annexId=1425).

4.3 Provisions for changes in prices

The Auditor verifies that provisions for changes in prices do not exceed 2.5% of the total eligible costs (direct and indirect) of the Action (sections 5.6.3 of the Common Twinning Manual).

4.4 In kind contributions (Article 14.8 of the General Conditions)

The Auditor verifies that the costs in the Financial Report do not include contributions in kind. Any contributions in kind (these should be listed separately in Annex A3 (Budget of the Twinning contract), do not represent actual expenditure and are not eligible costs.

4.5 Non-eligible costs (Article 14.9 of the General Conditions)

The Auditor verifies that the expenditure for a selected item does not concern an ineligible cost as described in Article 14.9 of the General Conditions. These costs include *inter alia* currency exchange losses.

4.6 Revenues of the Action

The Auditor examines whether the revenues which should be attributed to the Action (including grants and funding received from other donors and other revenue generated by the Member State Partner(s) in the context of the Action have been allocated to the Action and disclosed in the Financial Report. For this purpose the Auditor inquires with the Member State Partner(s) and examines documentation obtained from the Member State Partner(s). The Auditor is not expected to examine the completeness of the revenues reported.

Annex 2B Guidelines for Specific Procedures to be performed

1. Verification Evidence

When performing the specific procedures listed in Annex 2A, the Auditor may apply techniques such as inquiry and analysis, (re)computation, comparison, other clerical accuracy checks, observation, inspection of records and documents, inspection of assets and obtaining confirmations.

The Auditor obtains verification evidence from these procedures to draw up the report of factual findings. Verification evidence is all information used by the Auditor in arriving at the factual findings and it includes the information contained in the accounting records underlying the Financial Report and other information (financial and non-financial).

The contractual requirements that relate to verification evidence are:

- Expenditure should be identifiable, verifiable and recorded in the accounting records of the Member State Partner(s) (Article 14.1.d of the General Conditions of the Twinning Contract);
- The Member State Partner(s) will allow any external auditor to carry out verifications on the basis of supporting documents for the accounts, accounting documents and any other document relevant to the financing of the Action. The Member State Partner(s) give access to all documents and databases concerning the technical and financial management of the Action (Article 16.3 of the General Conditions);
- Article 16.9 of the General Conditions of the Twinning Contract provides a list of the types and nature of evidence that the Auditor will often find in expenditure verifications.

Moreover, for the purpose of the procedures listed in Annex 2A, records, accounting and supporting documents:

- shall be easily accessible and filed so as to facilitate their examination (Article 16.7 of the General Conditions);
- shall be available in the original form, including in electronic form (Article 16.8 of the General Conditions);

  Guidance: records and accounting and supporting documents should be available in documentary form, whether paper, electronic or other medium (e.g. a written record of a meeting is more reliable than an oral presentation of the matters discussed. Electronic documents can be accepted only where:

  - the documentation was first received and created (e.g. an order form or confirmation) by the Member State Partner(s) in electronic form; or
  - the Auditor is satisfied that the Beneficiary uses an electronic archiving system which meets established standards (e.g. a certified system which complies with national law).
- should preferably be obtained from independent sources outside the entity (an original supplier's invoice or contract is more reliable than an internally approved receipt note);
- which is generated internally is more reliable if it has been subject to control and approval;
- obtained directly by the Auditor (e.g. inspection of assets) is more reliable than evidence obtained indirectly (e.g. inquiry about the asset).

If the Auditor finds that the above criteria for evidence are not sufficiently met, he/she should detail this in the factual findings.

2. Obtaining an understanding of the terms and conditions of the Twinning Contract (Annex 2A - procedure 2.1)

The Auditor obtains an understanding of the applicable Common Twinning Manual and of the terms and conditions of the Twinning Contract. He/she should pay particular attention to Annex 1 of the Twinning Contract (the Description of the Action), Annex 2 (General Conditions) and Annex 4 (Contract-award procedures), which provides rules for procurement (including nationality and origin rules) by grant beneficiaries in the context of Twinning. Failure to comply with these rules makes expenditure ineligible for EU financing. These procurement rules apply to all Twinning contracts but depending on the legal basis for the Twinning Contract nationality and origin rules may vary. The Auditor ensures with the Member State Partner(s) that the applicable nationality and origin rules are clearly identified and understood.

Applicable rules on nationality and origin are set out in Annex A2 to the PRAG. See:

http://ec.europa.eu/europeaid/work/procedures/implementation/index_en.htm

The rules are set out in Section 2.3.1 of the PRAG (by clicking on 2. Basic rules, then on 2.3 Eligibility criteria and other essentials).

If the Auditor finds that the terms and conditions to be verified are not sufficiently clear he/she should request clarification from the Beneficiary.

3. SELECTING EXPENDITURE FOR VERIFICATION (ANNEX 2A - PROCEDURES 4.1 – 4.6)

The expenditure claimed by the Coordinator in the Financial Report is generally presented under the standard template for the Twinning Final Report (Annex C5 to the Common Twinning Manual). Expenditure headings can be broken down into expenditure subheadings.

Expenditure subheadings can be broken down into individual expenditure items or classes of expenditure items with the same or similar characteristics. The form and nature of the supporting evidence (e.g. a payment, a contract, an invoice etc.) and the way expenditure is recorded (e.g. journal entries) vary with the type and nature of the expenditure and the underlying actions or transactions. However, in all cases expenditure items should reflect the accounting (or financial) value of the underlying actions or transactions, whatever the type and nature of the action or transaction concerned.

Value should be the principal factor used by the Auditor to select expenditure items or classes of expenditure items for verification. The Auditor selects high-value expenditure items to ensure an appropriate coverage of expenditure.

4. VERIFICATION COVERAGE OF EXPENDITURE (ANNEX 2A - PROCEDURES 4.1 – 4.6)

The Auditor applies the principles and criteria set out below when planning and performing the specific verification procedures for selected expenditure in Annex 2A (procedures 4.1 – 4.6).

Verification by the Auditor and verification coverage of expenditure items does not necessarily mean a complete and exhaustive verification of all the expenditure items that are included in a specific expenditure heading or subheading. The Auditor should ensure a systematic and representative verification. Depending on certain conditions (see further below) the Auditor may obtain sufficient verification results for an expenditure heading or subheading by looking at a limited number of selected expenditure items.

The Auditor may apply statistical sampling techniques for the verification of one or more expenditure headings or subheadings of the Financial Report. The Auditor examines whether 'populations' (i.e. expenditure subheadings or classes of expenditure items within expenditure subheadings) are suitable and sufficiently large (i.e. are made up of large numbers of items) for effective statistical sampling.

If applicable the Auditor should explain in the report of factual findings for which headings or subheadings of the Financial Report sampling has been applied, the method used, the results obtained and whether the sample is representative.

The Expenditure Coverage Ratio ('ECR') is the total amount of expenditure verified by the Auditor expressed as a percentage of the total amount of expenditure reported by the Coordinator in the Financial Report. This amount is reported in Annex V of the Twinning Contract.

The Auditor ensures that the overall ECR is at least **65%**. If he/she finds an exception rate of less than 10% of the total amount of expenditure verified (i.e. 6.5%) the Auditor finalises the verification procedures and continues with reporting.

If the exception rate found is higher than 10% the Auditor extends verification procedures until the ECR is at least **85%.** The Auditor then finalises verification procedures and continues with reporting regardless of the total exception rate found. The Auditor ensures that the **ECR for each expenditure heading <u>and</u> subheading** in the Financial Report is at least **10%**.

5. Procedures to verify selected Expenditure (Annex 2A - procedures 4.1 – 4.6)

The Auditor verifies the selected expenditure items by carrying out procedures 4.1 - 4.6 listed in Annex 2A and reports all the factual findings and exceptions resulting from these procedures. Verification exceptions are all verification deviations found when performing the procedures set out in Annex 2A.

The Auditor quantifies the amount of verification exceptions found and the potential impact on the EU contribution, should the Commission declare the expenditure item(s) concerned ineligible (taking into account the percentage by funding of the Commission and the impact on indirect expenditure (e.g. administrative costs, overheads)). The Auditor reports all exceptions found including those for which he/she cannot quantify the amount of the verification exception found and the potential impact on the EU contribution.

<u>Example</u>: if the Auditor finds an exception of EUR 1 000 with regard to procurement rules for a Twinning contract where the EU finances 60% of the expenditure and where indirect costs represent 7% of total direct eligible expenses, the Auditor reports an exception of EUR 1 000 and a financial impact of EUR 642 (EUR 1 000 x 60% x 1.07).

Specific guidance for procedure 4.1.2 (compliance with Simplified cost options)

The Auditor verifies that the Twinning management costs comply with the requirements as set forth in the Special Conditions of the Twinning contract and in section 5.8 of the Common Twinning Manual.

Specific guidance for procedure 4.1.11 (compliance with Procurement, Nationality and Origin Rules)

The Auditor verifies whether the expenditure for a selected item was incurred in accordance with the applicable procurement, nationality and origin rules by examining the underlying documents on the procurement and purchase processes (as per Annex A4). These documents relate to the opening of tenders, the assessment of the eligibility of tenderers and conformity of tenders, the evaluation of the tenders and the decisions with regard to the awarding of the contract. When examining these procurement documents the Auditor takes into account the risk indicators listed at the end of this Annex and he/she reports, if applicable, which of these indicators were identified.

Specific guidance for procedure 4.3 (Provisions for changes in prices)

The Auditor verifies that provisions for changes in prices do not exceed 2.5% of the total eligible costs (direct and indirect) of the Action (sections 5.6.3 of the Common Twinning Manual).

RISK INDICATORS PROCUREMENT

- Inconsistencies in the dates of the documents or illogical sequence of dates. Examples:
  - Offer dated after the award of contract or before the sending of the invitations to tender
  - Offer of the winning tenderer dated before the publication date of the tender or dated significantly later than offers from other tenderers
  - Tenders by different candidates all having the same date
  - Dates on documents not plausible/consistent with dates on accompanying documentation (e.g. date on the offer not plausible/consistent with the postal date on the envelope; date of a fax not plausible/consistent with the printed date of the fax machine)
- Unusual similarities in offers by candidates participating in the same tender. Examples:
  - Same wording, sentences and terminology in tenders of different tenderers

- Same layout and format (e.g. font type, font size, margin sizes, indents, paragraph wrapping, etc.) in tenders from different tenderers
- Similar letterhead paper or logos
- Same prices used in tenders from different tenderers for a number of subcomponents or line items
- Identical grammar, spelling or typing errors in tenders from different tenderers
- Use of similar stamps and similarities in signatures

- Financial statement or other information indicating that two tenderers participating in the same tender are related or part of a same group (e.g. where financial statements are provided, the notes to the financial statements may disclose ultimate ownership of the group. Ownership information may also be found in public registers for accounts)
- Inconsistencies in the selection and award decision process. Examples:
  - Award decisions not plausible / consistent with selection and award criteria
  - Errors in the application of the selection and award criteria
  - A regular supplier of the beneficiary participates as a member of a tender evaluation committee
- Other elements and examples indicating a risk of privileged relationship with tenderers:
  - The same tenderer (or small group of tenderers) is invited with unusual frequency to tender for different contracts
  - The same tenderer (or small group of tenderers) wins an unusually high proportion of the bids
  - A tenderer is frequently awarded contracts for different types of goods or services
  - The winning tenderer invoices additional goods not foreseen in the tender (e.g. additional spare parts invoiced without clear justification, installation costs invoiced although not provided for in the offer).
- Other documentation, issues and examples indicating a risk of irregularities:
  - Use of photocopies instead of original documents
  - Use of pro-forma invoices as supporting documents instead of official invoices
    - Manual changes on original documents (e.g. figures manually changed, figures "tippexed" etc.)
    - Use of non-official documents (e.g. letterhead paper not showing certain official and/or compulsory information such as commercial registry number, company tax number etc.)

Annex 3 Model Report for an Expenditure Verification of a Twinning Contract

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HOW TO USE THIS MODEL REPORT? All text highlighted in yellow in this model report is for instruction only and auditors should remove it after use. Information requested in pointed brackets <.......> (e.g. <name of the Coordinator> must be filled in by the auditor.

<To be printed on AUDITOR'S letterhead>

Report for an Expenditure Verification of a Twinning Contract

<Title of and number of the twinning contract >

TABLE OF CONTENTS

Report of Factual Findings

<Name of contact person(s)>, < Position>
< name of the Coordinator>
<Address>

<dd Month yyyy>

Dear *<Name of contact person(s)>*

In accordance with the terms of reference dated *<dd Month yyyy>* that you agreed with us, we provide our Report of Factual Findings ("the Report"), with respect to the accompanying Financial Report for the period covering *<dd Month yyyy - dd Month yyyy>* (Annex 1 of this Report). You requested certain procedures to be carried out in connection with your Financial Report and the European Union financed Twinning Contract concerning *<title and number of the contract>*, the 'Twinning Contract'.

Objective

Our engagement was an expenditure verification which is an engagement to perform certain agreed-upon procedures with regard to the Financial Report for the Twinning Contract between you and *<the European Commission or the name of another contracting authority>* the 'Contracting Authority'. The objective of this expenditure verification is for us to carry out certain procedures to which we have agreed and to submit to you a report of factual findings with regard to the procedures performed.

Standards and Ethics

Our engagement was undertaken in accordance with:

- International Standard on Related Services ('ISRS') 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the International Federation of Accountants ('IFAC);
- the *Code of Ethics for Professional Accountants* issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the auditor also complies with the independence requirements of the *Code of Ethics for Professional Accountants;*

Procedures performed

As requested, we have only performed the procedures listed in Annex 2A of the terms of reference for this engagement (see Annex 2 of this Report).

These procedures have been determined solely by the Contracting Authority and the procedures were performed solely to assist the Contracting Authority in evaluating whether the expenditure claimed by you in the accompanying Financial Report is eligible in accordance with the terms and conditions of the Twinning Contract.

Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the accompanying Financial Report.

Had we performed additional procedures or had we performed an audit or review of the financial statements of the Member state Partner(s) in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

Sources of Information

The Report sets out information provided to us by you in response to specific questions or as obtained and extracted from your accounts and records

Factual Findings

The total expenditure which is the subject of this expenditure verification amounts to EUR <xxxxxx>.

The Expenditure Coverage Ratio is <xx%>. This ratio represents the total amount of expenditure verified by us expressed as a percentage of the total expenditure which is the subject of this expenditure verification. The latter amount is equal to the total amount of expenditure reported by you in the Financial Report and claimed by you for deduction from the total sum of pre-financing under the Twinning Contract as per your Payment Request of <dd Month yyyy>.

We report the details of our factual findings which result from the procedures that we performed in Chapter 2 of this Report.

Use of this Report

This Report is solely for the purpose set forth above under objective.

This report is prepared solely for your own confidential use and solely for the purpose of submission by you to the Contracting Authority in connection with the requirements as set out in Article 15 of the General Conditions of the Twinning Contract. This report may not be relied upon by you for any other purpose, nor may it be distributed to any other parties.

The Contracting Authority is not a party to the agreement (the terms of reference) between you and us and therefore we do not owe or assume a duty of care to the Contracting Authority who may rely upon this expenditure verification report at its own risk and discretion. The Contracting Authority can assess for itself the procedures and findings reported by us and draw its own conclusions from the factual findings reported by us.

The Contracting Authority may only disclose this Report to others who have regulatory rights of access to it in particular the European Commission [*Delete if the Commission is the Contracting Authority]*, the European Anti-Fraud Office and the European Court of Auditors.

This Report relates only to the Financial Report specified above and does not extend to any of your financial statements.

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance which may be required.

Yours sincerely

Auditors' signature *[person or firm or both, as appropriate and in accordance with company policy]*

Name of Auditor signing *[person or firm or both, as appropriate]*

Auditors' address *[office having responsibility for the engagement]*

Date of signature <*dd Month yyyy*> [date when the final report is signed]

1. INFORMATION ABOUT THE TWINNING CONTRACT

[Chapter 1 should include a brief description of the Twinning Contract and the Action, the Coordinator/Member State Partner(s) and key financial/budget information. (maximum 1 page)]

2. PROCEDURES PERFORMED AND FACTUAL FINDINGS

We have performed the following specific procedures listed in Annex 2A of the terms of reference for the expenditure verification of the Twinning Contract ('ToR'):

1 General Procedures

2 Procedures to verify conformity of expenditure with the budget and analytical review

3 Procedures to verify selected expenditure

We have applied the rules for selection of expenditure and the principles and criteria for verification coverage as set out in Annex 2B (sections 3 and 4) of the ToR for this expenditure verification.

[Explain here any difficulties or problems encountered]

The total expenditure verified by us amounts to EUR <xxxx> and is summarised in the table below. The overall Expenditure Coverage Ratio is <xx%>.

[Provide here a summary table of the Financial Report in Annex 1, presenting for each (sub) heading the total expenditure amount reported by the Coordinator, the total expenditure amount verified and the percentage of expenditure covered]

We have verified the selected expenditure as shown in the above summary table and we have carried out, for each expenditure item selected, the verification procedures specified at point 3.1 to 3.7 of Annex 2A of the ToR for this expenditure verification. We report our factual findings resulting from these procedures below.

1. GENERAL PROCEDURES

1.1 Terms and Conditions of the Twinning Contract

We have obtained an understanding of the terms and conditions of this Twinning Contract in accordance with the guidelines in Annex 2B (section 2) of the ToR.

*[Describe factual findings and specify errors and exceptions. **Procedures 4.1 - 4.6 in Annex 2A. If there are no factual findings this should be explicitly stated as follows <u>for each procedure</u>:** 'No factual findings have arisen from this procedure'.]*

1.2 Financial Report for the Twinning Contract

1.3 Rules for Accounting and Record keeping

1.4 Reconciling the Financial Report to the Member State Partner(s) Accounting System and Records

1.5 Exchange Rates

1.6 Simplified Cost Options

2. PROCEDURES TO VERIFY CONFORMITY OF EXPENDITURE WITH THE BUDGET AND ANALYTICAL REVIEW

2.1 Budget of the Twinning Contract

2.2 Amendments to the Budget of the Twinning Contract

[Describe factual findings and specify errors and exceptions. ***Procedures 2.1 – 2.2 in Annex 2A. If there are no factual findings this should be explicitly stated as follows <u>for each procedure</u>:*** *'No factual findings have arisen from this procedure'.]*

3. PROCEDURES TO VERIFY SELECTED EXPENDITURE

We have reported further below all the exceptions resulting from the verification procedures specified at point 4.1– 4.6 of Annex 2A of the ToR for this expenditure verification insofar these procedures applied to the selected expenditure item.

We have quantified the amount of the verification exceptions found and the potential impact on the EU contribution, should the Commission declare the expenditure item(s) concerned ineligible (where applicable taking into account the percentage of funding of the Commission and the impact on indirect expenditure (e.g. administrative costs, overheads)). We have reported all the exceptions found including the ones for which we cannot quantify the amount or the potential impact on the EU contribution.

[Specify the expenditure amounts / items for which exceptions (= deviations between facts and criteria) were found, and the nature of the exception – this means which of the specific condition described at point 4.1 to4.6 of Annex 2A of the ToR were not respected. Quantify the amount of verification exceptions found and the potential impact on the EU contribution, should the Commission declare the expenditure item(s) concerned ineligible]

3.1 Eligibility of Costs

We have verified, for each expenditure item selected, the eligibility criteria set out at procedure 3.1 in Annex 2A of the ToR for this expenditure verification.

[Describe factual findings and specify errors and exceptions. ***Procedure 4.1 in Annex 2A:*** *eligibility of costs and the eligibility criteria (1) to (9).* ***Example****: we found that an expenditure amount of EUR 6 500 included in subheading 3.2 (furniture, computer equipment) of the Financial Report was not eligible. An amount of EUR 2 000 related to expenditure incurred outside the implementation period. Supporting evidence was not available for 3 transactions totalling EUR 1 200. The required procurement rules for purchases of office computers for EUR 3 300 were not respected. (Note: relevant details such as accounting record references or documents should be provided).]*

3.2 Eligible Direct Costs (Article 14.2 of the General Conditions)

3.3 Provision for changes in prices (Section 5.6.3 of the Common Twinning Manual)

3.4 Twinning Management Costs (Section 5.8 of the Common Twinning Manual)

3.5 In kind contributions (Article 14.8)

3.6 Non-eligible costs (Article 14.9 of the General Conditions)

3.7 Revenues of the Action

[Describe factual findings and specify errors and exceptions. ***Procedures 4.2 - 4.6 in Annex 2A****]*

Annex 1 Financial Report for the Twinning Contract

[Annex 1 should include the Member State Partner(s)) financial report for the Twinning Contract which is the subject of the verification. The financial report should be dated and ***indicate*** *the period covered.]*

Annex 2 Terms of Reference Expenditure Verification

[Annex 2 should include a signed and dated copy of the terms of reference for the expenditure verification of this Twinning Contract including Annex 1 (information about the Twinning Contract) and Annex 2A (Listing of the specific ***procedures*** *to be performed).]*

BENDROSIOS SĄLYGOS

1 straipsnis. Sąvokos

1.1 Sutarties antraštės ir straipsnių pavadinimai negali būti naudojami sutarčiai aiškinti.

1.2 Priklausomai nuo konteksto, žodžiai, vartojami vienaskaita, gali reikšti daugiskaitą ir atvirkščiai, o vyriškosios giminės žodžiai gali reikšti moteriškąją ir atvirkščiai.

1.3 Sutartyje vartojamos sąvokos:

Paslaugų teikėjas – Sutarties šalis, kuri teikia paslaugas.
Pagrindinis (-iai) auditoriai (-iai) – auditorius (-iai), kuris užtikrina paslaugų, teikiamų pagal sutartį, kokybę ir rezultatus.

2 straipsnis. Taikytina teisė ir Sutarties kalba

2.1 Visi Sutartyje nereglamentuoti klausimai sprendžiami remiantis Lietuvos Respublikos teise.

2.2 Sutarties kalba apibrėžiama Specialiosiose sąlygose.

3 straipsnis. Įspėjimai ir pranešimai raštu

3.1 Su Sutarties įgyvendinimu susijusiais klausimais Sutarties šalys susirašinėja Specialiosiose sąlygose numatyta kalba bei nurodytais adresais.

3.2 Perkančiosios organizacijos ir Paslaugų teikėjo vienas kitam siunčiami pranešimai turi būti raštiški. Jei Specialiosiose sąlygose nenustatyta kitaip, Šalių viena kitai siunčiami pranešimai turi būti siunčiami paštu, elektroniniu paštu, faksu arba įteikiami asmeniškai Sutartyje Šalių nurodytais adresais. Jei adresatas praneša kitą adresą, tai dokumentai privalo būti pristatomi naujuoju adresu. Jei adresatas savo pranešime nenurodė kito adreso, tai atsakymas jam siunčiamas tuo pačiu adresu, kuriuo išsiųstas pranešimas.

3.3 Jei siuntėjui reikia gavimo patvirtinimo, jis nurodo tokį reikalavimą pranešime. Jei yra nustatytas atsakymo į raštišką pranešimą gavimo terminas, siuntėjas pranešime turėtų nurodyti reikalavimą patvirtinti raštiško pranešimo gavimą. Bet kuriuo atveju siuntėjas imasi priemonių, būtinų jo pranešimo gavimui užtikrinti.

3.4 Pranešimai neturi būti nepagrįstai sulaikomi arba delsiami išsiųsti.

4 straipsnis. Subteikimas

4.1 Susitarimas, pagal kurį Paslaugų teikėjas dalies paslaugų teikimui pasitelkia trečiąją šalį, yra laikomas subteikimu.

4.2 Paslaugų teikėjas kartu su pasiūlymu (pasiūlymo formoje) privalo informuoti perkančiąją organizaciją apie numatomą subteikimo sutartį. Jei subteikėjas nėra nurodomas, vėliau subteikėjo pasitelkimas yra neleidžiamas.

5 straipsnis. Perkančiosios organizacijos teisės ir pareigos

5.1. Perkančioji organizacija turi nedelsdama suteikti Paslaugų teikėjui visą turimą informaciją ir (arba) dokumentus, kurie reikalingi tam, kad Paslaugų teikėjas galėtų vykdyti Sutartį. Sutarties vykdymo laikotarpio pabaigoje visi dokumentai grąžinami Perkančiajai organizacijai.

5.2. Perkančioji organizacija gali surengti įvadinį susirinkimą, kuriame aptariami organizaciniai Sutarties vykdymo klausimai.

5.3. Perkančioji organizacija turi teisę duoti nurodymus ir pateikti papildomus dokumentus ar instrukcijas, siekdamas užtikrinti greitą ir efektyvų paslaugų teikimą.

5.4. Perkančioji organizacija privalo 12 straipsnyje nustatytomis sąlygomis laiku apmokėti Paslaugų teikėjo pateiktas sąskaitas.

5.5. Perkančioji organizacija privalo nedelsiant pranešti Paslaugų teikėjui apie Sutarties sąlygų pažeidimą, kai tik toks pažeidimas yra nustatomas.

5.6. Perkančioji organizacija gali turėti ir kitų teisių ir pareigų, jeigu jos numatytos Sutartyje.

6 straipsnis. Paslaugų teikėjo teisės ir pareigos

6.1. Paslaugų teikėjas įsipareigoja Perkančiajai organizacijai Sutartyje nustatyta tvarka ir sąlygomis, savo rizika bei sąskaita, kaip įmanoma rūpestingai bei efektyviai, įskaitant, bet neapsiribojant paslaugų teikimą pagal geriausius visuotinai pripažįstamus profesinius, standartus ir praktiką, panaudodamas visus reikiamus įgūdžius, žinias ir priemones suteikti paslaugas, kurių kokybė ir kiti kriterijai atitiktų sutartyje įtvirtintus reikalavimus.

6.2. Paslaugų teikėjas privalo užtikrinti, kad jo auditoriai, kiti Paslaugų teikėjo vardu veikiantys asmenys taip pat jų laikytųsi. Paslaugų teikėjas garantuoja Perkančiajai organizacijai nuostolių atlyginimą, jei Paslaugų teikėjas, jo auditoriai ar kiti Paslaugų teikėjo vardu veikiantys asmenys nesilaikytų minėtųjų įstatymų ir kitų teisės aktų ir dėl to būtų pateikti kokie nors reikalavimai ar pradėti procesiniai veiksmai.

6.3. Paslaugų teikėjas turi vykdyti teisėtus Perkančiosios organizacijos nurodymus. Jei Paslaugų teikėjas mano, kad Perkančiosios organizacijos nurodymai viršija Sutarties reikalavimus arba prieštarauja įstatymams, jis apie tai praneša Perkančiajai organizacijai per 5 kalendorines dienas nuo tokio nurodymo gavimo dienos ir turi teisę atsisakyti tokį nurodymą vykdyti.

6.4. Paslaugų teikėjas visus dokumentus ir informaciją, gautą pagal Sutartį, laiko konfidencialia ir be išankstinio raštiško Perkančiosios organizacijos leidimo, neturi teisės pateiktų dokumentų perduoti trečiajai šaliai ir neskelbia bei neatskleidžia jokių Sutarties nuostatų, išskyrus atvejus, kai tai būtina vykdant Sutartį arba kai perduodama, skelbiama arba atskleidžiama informacija, kuri yra viešai prieinama arba kurią privaloma atskleisti pagal galiojančius teisės aktus. Jei nesutariama, ar būtina skelbti ar atskleisti kokias nors Sutarties nuostatas, galutinį sprendimą priima Perkančioji organizacija.

6.5. Paslaugų teikėjas turi užtikrinti, kad visa dokumentacija, susijusi su paslaugų teikimu, būtų parengta nešališkai, laikantis įstatymų, naudojantis priimtomis ir visuotinai pripažintomis sistemomis, ir atsižvelgiant į naujausius standartus ir kriterijus.

6.6. Paslaugų teikėjas turi savo sąskaita apsaugoti ir apginti Perkančiąją organizaciją, jos atstovus ir darbuotojus nuo bet kokių ieškinių, reikalavimų, nuostolių ar žalos, atsiradusios dėl Paslaugų teikėjo kaltės ir kylančios iš bet kokio Paslaugų teikėjo veiksmo ar neveikimo teikiant paslaugas, įskaitant ir bet kokius bet kokių teisinių nuostatų arba trečios šalies teisių į patentus, prekinius ženklus ir kitas intelektinės bei pramoninės nuosavybės formas pažeidimus, padarytus dėl

Paslaugų teikėjo kaltės. Paslaugų teikėjui apie tokius ieškinius, reikalavimus, nuostolius ar žalą pranešama nedelsiant, bet ne vėliau kaip 7 darbo dienas nuo tos dienos kai Perkančioji organizacija apie tai sužino. Paslaugų teikėjo atsakomybės Perkančiajai organizacijai suma negali viršyti bendros Sutarties kainos, tačiau ji netaikoma kalbant apie Paslaugų teikėjo atsakomybę už trečiųjų šalių patirtus paslaugų teikėjo tyčinių veiksmų sukeltus nuostolius ar žalą.

6.7. Paslaugų teikėjas Perkančiajai organizacijai atsako tik už tuos nuostolius ar žalą, kurie yra tiesiogiai susiję su jo sutartinių prievolių nevykdymu.

6.8. Kai Paslaugų teikėjas nevykdo savo prievolių pagal Sutartį, jis turi, Perkančiajai organizacijai pareikalavus, ir per jos nustatytą terminą, savo sąskaita ištaisyti bet kokius trūkumus, susijusius su paslaugų teikimu.

6.9. Paslaugų teikėjo atsakomybė už bet kokių sutartinių prievolių nevykdymą galioja tiek laiko po paslaugų suteikimo, kiek nustato Sutarčiai galiojantys įstatymai.

6.10. Paslaugų teikėjas gali turėti ir kitų teisių ir pareigų, jei jos numatytos sutartyje.

7 straipsnis. Intelektinės ir pramoninės nuosavybės teisės

7.1. Visi rezultatai ir su jais susijusios teisės, įgytos vykdant Sutartį, įskaitant turtines autoriaus ir kitas intelektinės ar pramoninės nuosavybės teises (tačiau išskyrus neturtines intelektinės nuosavybės teises), yra Perkančiosios organizacijos nuosavybė, kurią pastaroji gali naudoti, publikuoti, perleisti ar perduoti kaip mano esant tinkama ir be jokių geografinių ar kitų apribojimų.

7.2. Paslaugos teikėjas gali publikuoti straipsnius apie paslaugas, jais remtis teikdamas bet kokias paslaugas kitiems asmenims ar atskleisti iš Perkančiosios organizacijos gautą informaciją, išskyrus informaciją, kuri pagal sutartį laikoma konfidencialia, tik raštu informavęs Perkančiąją organizaciją apie tai ne vėliau kaip prieš 10 (dešimt) dienų iki atitinkamų veiksmų atlikimo.

7.3. Paslaugų teikėjas garantuoja nuostolių atlyginimą Perkančiajai organizacijai dėl bet kokių reikalavimų, kylančių dėl autorių teisių, patentų, licencijų, brėžinių, modelių, prekės pavadinimų ar prekės ženklų naudojimo, kaip numatyta Sutartyje, išskyrus atvejus, kai toks pažeidimas atsiranda dėl Perkančiosios organizacijos kaltės.

8 straipsnis. Sutartinių terminų nesilaikymas

8.1. Jei Paslaugų teikėjas dėl savo kaltės vėluoja suteikti paslaugas ar jų dalį per Sutartyje nustatytą terminą, Perkančioji organizacija gali, be oficialaus įspėjimo ir neprarasdama teisės į kitus savo teisių gynimo būdus pagal Sutartį, pareikalauti delspinigių už kiekvieną uždelstą dieną, skaičiuojant nuo nesuteiktų paslaugų daliai teikti nustatyto termino pabaigos iki dienos, kai visos paslaugos buvo faktiškai suteiktos.

8.2. Delspinigių dydis yra 0, 03% per dieną, skaičiuojant nuo Sutartyje nesuteiktų paslaugų teikti nustatyto termino pabaigos iki dienos, kai paslaugos buvo faktiškai suteiktos.

8.3. Jei apskaičiuoti delspinigiai viršija 10% bendros Sutarties kainos Perkančioji organizacija gali, prieš tai įspėjusi Paslaugų teikėją, Sutartį nutraukti.

9 straipsnis. Sutarties pakeitimai

9.1 Sutarties sąlygos Sutarties galiojimo laikotarpiu negali būti keičiamos, išskyrus tokias Sutarties sąlygas, kurias pakeitus nebūtų pažeisti Lietuvos Respublikos viešųjų pirkimų įstatymo 3 straipsnyje įtvirtinti viešųjų pirkimų principai bei pirkimų tikslas.

9.2. Sutarties sąlygų keitimą gali inicijuoti kiekviena Sutarties šalis, pateikdama kitai šaliai atitinkamą prašymą bei jį pagrindžiančius dokumentus. Šalis, gavusi tokį prašymą, privalo jį išnagrinėti per 10 kalendorinių dienų ir kitai šaliai pateikti motyvuotą raštišką atsakymą. Šalių nesutarimo atveju sprendimo teisė priklauso Perkančiajai organizacijai. Šalims sutarus dėl Sutarties sąlygų keitimo, sąlygų keitimas įforminamas šalių sutarimu, kuris tampa neatskiriama Sutarties dalimi.

9.3. Bendrųjų sąlygų 9.1 p. numatyti reikalavimai netaikomi Specialiųjų sąlygų 3 str. numatytam kainos perskaičiavimui dėl pasikeitusio PVM tarifo.

10. straipsnis. Sutarties vykdymo ataskaitos

10.1 Reikalavimai Sutarties vykdymo ataskaitoms yra nustatyti Dvynių sutarties išlaidų patikrinimo techninėje užduotyje ir jos prieduose.

11 straipsnis. Ataskaitų ir dokumentų tvirtinimas

11.1. Tvirtindama Paslaugų teikėjo parengtas ir pateiktas Sutarties vykdymo ataskaitas ir dokumentus Perkančioji organizacija pasirašo perdavimo – priėmimo aktus.

11.2. Perkančioji organizacija Paslaugų teikėjo pateiktas ataskaitas turi suderinti ir patvirtinti (įskaitant ir patvirtinimą su sąlyga, kad Paslaugų teikėjas ją pataisys) per 5 darbo dienas nuo jų.

11.3. Kai Perkančioji organizacija ataskaitą ar dokumentus patvirtina su sąlyga, kad Paslaugų teikėjas juos atitinkamai pataisys, Perkančioji organizacija nustato terminą, iki kurio Paslaugų teikėjas turi juos pataisyti.

11.4. Jei galutinė Sutarties vykdymo ataskaita nepatvirtinama, taikomos ginčų sprendimo procedūros, nustatytos 20 straipsnyje.

12 straipsnis. Mokėjimas ir delspinigiai

12.1. Mokėjimai atliekami valiuta, nurodyta Sutarties Specialiosiose sąlygose.

12.2. Perkančioji organizacija visas mokėtinas sumas moka pavedimu į Paslaugų teikėjo banko sąskaitą.

12.3. Mokėjimai atliekami Specialiosiose sąlygose nustatyta tvarka.

12.4. Mokėtinos lėšos pervedamos į Paslaugų teikėjo nurodytą sąskaitą ne vėliau kaip per Sutartyje nustatytą terminą nuo tos dienos, kai Perkančioji organizacija gavo visus reikalavimus atitinkančius dokumentus. Sumokėjimo diena – tai diena, kai lėšos pervedamos iš Perkančiosios organizacijos sąskaitos.

12.5. Be pateisinamų priežasčių Perkančiajai organizacijai nesumokėjus iki Sutartyje nustatyto termino, Paslaugų teikėjas gali Civiliniame kodekse nustatyta tvarka pareikalauti mokėti 0,03% delspinigius per dieną nuo vėluojamos sumokėti sumos. Delspinigiai skaičiuojami nuo mokėjimo termino pasibaigimo dienos (ši diena neįskaitoma) iki dienos, kurią lėšos nurašomos nuo Perkančiosios organizacijos sąskaitos (ši diena neįskaitoma).

12.6. Jei ne dėl Paslaugų teikėjo kaltės vėluojama sumokėti daugiau nei 90 kalendorinių dienų nuo Sutartyje nurodyto sumokėjimo termino pabaigos, Paslaugų teikėjas turi teisę nutraukti Sutartį 16 str. nustatyta tvarka.

12.7. Jei Perkančioji organizacija Paslaugų teikėjui sumokėjo daugiau nei jam priklauso pagal Sutartį, Paslaugų teikėjas permokėtą sumą privalo grąžinti Perkančiajai organizacijai per 15 kalendorinių dienų nuo reikalavimo grąžinti permoką gavimo.

12.8. Perkančiajai organizacijai grąžintinos sumos gali būti išskaičiuojamos iš bet kokių mokėjimų, kuriuos Perkančioji organizacija turi sumokėti Paslaugų teikėjui. Šiuo atveju Paslaugų teikėjas ir Perkančioji organizacija gali pasinaudoti savo teise susitarti dėl grąžinimo dalimis.

12.9. Banko mokesčius už grąžinamas lėšas Perkančiajai organizacijai sumoka Paslaugų teikėjas tuo atveju, jei dėl pastarojo kaltės atsirado permoka.

13 straipsnis. Sutarties pažeidimas

13.1. Jei kuri nors Sutarties šalis nevykdo savo įsipareigojimų pagal sutartį, ji pažeidžia Sutartį.

13.2. Vienai Sutarties šaliai pažeidus Sutartį, nukentėjusioji šalis sutartyje nustatytomis sąlygomis ir tvarka turi teisę:

- reikalauti kitos šalies vykdyti sutartinius įsipareigojimus ir/arba;
- reikalauti sumokėti Sutarties sąlygose nustatytus delspinigius ir/arba;
- panaudoti sutarties įvykdymo užtikrinimą ir/arba;
- nutraukti Sutartį ir/arba;
- reikalauti atlyginti nuostolius ir/arba;
- taikyti kitus Sutartyje numatytus teisių gynimo būdus.

14 straipsnis. Sutarties vykdymo sustabdymas

14.1. Esant svarbioms priežastims, Perkančioji organizacija turi teisę sustabdyti paslaugų ar kurios nors jų dalies teikimą.

14.2. Jei paslaugų teikimas stabdomas daugiau nei 90 kalendorinių dienų ir stabdoma ne dėl Paslaugų teikėjo kaltės, Paslaugų teikėjas gali pranešimu Perkančiajai organizacijai pareikalauti atnaujinti paslaugų teikimą per 30 kalendorinių dienų. Jei Perkančioji organizacija per minėtą terminą neatnaujina paslaugų teikimo, Paslaugų teikėjas įgyja teisę nutraukti Sutartį.

15 straipsnis. Sutarties nutraukimas perkančiosios organizacijos iniciatyva

15.1 Perkančioji organizacija turi teisę nutraukti sutartį šiais atvejais:

15.1.1 kai Paslaugų teikėjas nevykdo savo įsipareigojimų pagal Sutartį arba kai Paslaugų teikėjas per pagrįstai nustatytą laikotarpį neįvykdo Perkančiosios organizacijos nurodymo ištaisyti netinkamai įvykdytus arba neįvykdytus sutartinius įsipareigojimus;

15.1.2 kai Paslaugų teikėjas sudaro subteikimo sutartį be Perkančiosios organizacijos leidimo;

15.1.3 kai Paslaugų teikėjas bankrutuoja arba yra likviduojamas, kai sustabdo ūkinę veiklą, arba kai įstatymuose ir kituose teisės aktuose numatyta tvarka susidaro analogiška situacija;

15.1.4 kai keičiasi Paslaugų teikėjo organizacinė struktūra – juridinis statusas, pobūdis ar valdymo struktūra ir tai gali turėti įtakos tinkamam Sutarties įvykdymui, išskyrus atvejus, kai dėl šių pasikeitimų keičiama Sutartis;

15.1.5. jei Paslaugų teikėjo mokėtinų delspinigių suma viršija 10 procentų bendros Sutarties kainos.

15.1.6. kai pagrindinis auditorius dėl aplinkybių, kurių nebuvo įmanoma numatyti prieš pasirašant sutartį, negali atlikti pagal šią sutartį jam priklausančių funkcijų ir paslaugų teikėjas negali paskirti kito kvalifikacinius reikalavimus atitinkančio pagrindinio auditoriaus;

15.1.7. nenurodydama jokių priežasčių, raštišku pranešimu prieš 30 kalendorinių dienų iki planuojamos sutarties nutraukimo.

15.2 Jei Sutartis nutraukiama Perkančiosios organizacijos iniciatyva, Perkančioji organizacija turi, kiek galima greičiau po Sutarties nutraukimo, patvirtinti suteiktų paslaugų vertę. Taip pat parengiama ataskaita apie Sutarties nutraukimo dieną esančias Sutarties šalių tarpusavio skolas. Perkančiosios organizacijos nuostoliai ar išlaidos išieškomi išskaičiuojant juos iš Paslaugų teikėjui sumokėtinų sumų.

15.3 Nutraukusi Sutartį Perkančioji organizacija teisės aktų nustatyta tvarka gali sudaryti sutartį su trečiąja šalimi. Perkančioji organizacija turi teisę reikalauti iš Paslaugų teikėjo padengti papildomas išlaidas, atsiradusias dėl naujos Sutarties sudarymo su trečiąja šalimi.

15.4 Sutartį nutraukus dėl Paslaugų teikėjo kaltės, be jam priklausančio atlyginimo už atliktą darbą, Paslaugų teikėjas neturi teisės į kokių nors patirtų nuostolių ar žalos kompensaciją.

16 straipsnis. Nutraukimas Paslaugų teikėjo iniciatyva

16.1. Paslaugų teikėjas, prieš 14 kalendorinių dienų įspėjęs Perkančiąją organizaciją, gali nutraukti Sutartį, jei:

16.1.1. jei ne dėl Paslaugų teikėjo kaltės Perkančioji organizacija vėluoja sumokėti daugiau nei 90 kalendorinių dienų nuo Sutartyje nurodyto sumokėjimo termino pabaigos;

16.1.2. Perkančioji organizacija nevykdo kitų sutartinių įsipareigojimų ir tai yra esminis Sutarties pažeidimas;

16.2. Sutarties nutraukimo 16 str. numatytais pagrindais atveju Perkančioji organizacija atlygina Paslaugų teikėjui jo patirtus nuostolius ar žalą. Šios žalos ar nuostolių atlyginimo dydis negali viršyti bendros Sutarties kainos.

17 straipsnis. Sutarties nutraukimas šalių susitarimu

17.1. Sutartis gali būti nutraukta šalių susitarimu bet kurios iš šalių iniciatyva. Šalis, pageidaujanti nutraukti sutartį, ne vėliau kaip prieš 30 dienų iki pageidaujamos Sutarties nutraukimo datos raštu pasiūlo kitai šaliai sutartį nutraukti.

18 straipsnis. Nenugalima jėga (force majeure)

18.1. Nė viena Sutarties šalis nėra laikoma pažeidusia Sutartį arba nevykdančia savo įsipareigojimų pagal ją, jei įsipareigojimus vykdyti jai trukdo nenugalimos jėgos (force majeure) aplinkybės, atsiradusios po konkurso nugalėtojo paskelbimo ar po Sutarties įsigaliojimo dienos.

18.2. Nenugalimos jėgos aplinkybių sąvoka apibrėžiama ir šalių teisės, pareigos ir atsakomybė esant šioms aplinkybėms reglamentuojamos Lietuvos Respublikos civilinio kodekso 6.212 straipsnyje bei „Atleidimo nuo atsakomybės esant nenugalimos jėgos (force majeure) aplinkybėms taisyklėse" (1996 m. liepos 15 d. Lietuvos Respublikos Vyriausybės nutarimas Nr. 840 "Dėl Atleidimo nuo atsakomybės esant nenugalimos jėgos (force majeure) aplinkybėms taisyklių patvirtinimo").

18.3. Jei kuri nors Sutarties šalis mano, kad atsirado nenugalimos jėgos (force majeure) aplinkybės, dėl kurių ji negali vykdyti savo įsipareigojimų, ji nedelsdama informuoja apie tai kitą šalį, pranešdama apie aplinkybių pobūdį, galimą trukmę ir tikėtiną poveikį. Jei Pirkėjas raštu nenurodo kitaip, Paslaugų teikėjas toliau vykdo savo įsipareigojimus pagal Sutartį tiek, kiek įmanoma, ir ieško alternatyvių būdų savo įsipareigojimams, kurių vykdyti nenugalimos jėgos (force majeure) aplinkybės netrukdo, vykdyti.

18.4. Paslaugų teikėjas nenaudoja alternatyvių būdų, dėl kurių gali atsirasti papildomų išlaidų, jei Pirkėjas nenurodo jam to daryti.

18.5. Jei, vykdydamas Perkančiosios organizacijos nurodymus, Paslaugų teikėjas patiria papildomų išlaidų, jas turi atlyginti Perkančioji organizacija.

18.6. Jei nenugalimos jėgos (force majeure) aplinkybės trunka ilgiau kaip 180 kalendorinių dienų, tuomet, nepaisant paslaugų suteikimo termino pratęsimo, kuris dėl minėtųjų aplinkybių gali būti paslaugų teikėjui suteiktas, bet kuri Sutarties šalis turi teisę nutraukti Sutartį įspėdama apie tai kitą šalį prieš 30 kalendorinių dienų. Jei pasibaigus šiam 30 dienų laikotarpiui nenugalimos jėgos (force majeure) aplinkybės vis dar yra, Sutartis nutraukiama ir pagal Sutarties sąlygas šalys atleidžiamos nuo tolesnio Sutarties vykdymo.

19 straipsnis. Ginčų sprendimas

19.1. Ginčai tarp Šalių gali būti sprendžiami derybomis arba teismine tvarka.

19.2. Sutarties šalys visus ginčus stengiasi išspręsti derybomis. Kilus ginčui Šalys raštu išdėsto savo nuomonę kitai Šaliai ir pasiūlo ginčo sprendimą. Gavusi pasiūlymą ginčą spręsti derybomis, Šalis privalo į jį atsakyti per 30 kalendorinių dienų. Ginčas turi būti išspręstas per ne ilgesnį nei 60 kalendorinių dienų terminą nuo derybų pradžios. Jei ginčo išspręsti derybomis nepavyksta arba, jei kuri nors Šalis laiku neatsako į pasiūlymą ginčą spręsti derybomis, kita Šalis turi teisę, įspėdama apie tai kitą Šalį, pereiti prie kito ginčų sprendimo procedūros etapo.

19.3. Visi ginčai, kylantys dėl šios Sutarties, nepavykus jų išspręsti derybomis, sprendžiami LR teismuose pagal Perkančiosios organizacijos buveinės vietą, jei įstatymai nenustato išimtinio bylų teismingumo.

20 straipsnis. Etikos reikalavimai

20.1. Paslaugų teikėjas ir jo auditoriai per visą Sutarties vykdymo laikotarpį privalo išlaikyti profesinį konfidencialumą.

20.2. Paslaugų teikėjas įsipareigoja, Perkančiajai organizacijai pareikalavus, pateikti patvirtinamuosius dokumentus, susijusius su Sutarties vykdymo sąlygomis. Perkančioji organizacija ir kitos įgaliotos institucijos gali tikrinti bet kokius su Sutartimi susijusius dokumentus ar atlikti patikrinimus vietoje, kurie, jos manymu, yra būtini.

20.3. Paslaugų teikėjas turi imtis visų priemonių, kad nekiltų ar nesitęstų situacija, galinti pakenkti nešališkam ir objektyviam Sutarties vykdymui. Galimi interesų konflikto šaltiniai – bendri ekonominiai ar profesiniai interesai, giminystės ryšiai ar kitos sąsajos ir bendri interesai. Apie bet kokį interesų konfliktą, kilusį vykdant Sutartį, turi būti nedelsiant raštu pranešta Perkančiajai organizacijai.

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socialinio fondo

Finansų ir apskaitos sky

vyr. finansininkė

Daiva Rigertienė