Datum:

ÅÅÅÅ-MM-DD

LETTER OF REPRESENTATION

Ernst&Young AB

Att: Kevin Lindmark

401 82 Göteborg

Diarienummer

FOÅÅÅÅ/NNN

**Dear Sir,**

Taking into consideration our responsibility, as mentioned in Article 1.2 of Annex 5 of the H2020 Grant Agreement GA NUMBER (ACRONYM), with the *[OPTION 1: the European Union, represented by the European Commission (‘the Commission’)][ OPTION 2: the European Atomic Energy Community (Euratom,) represented by the European Commission (‘the Commission’)][OPTION 3: the [Research Executive Agency (REA)] [European Research Council Executive Agency (ERCEA)] [Innovation and Networks Executive Agency (INEA)] [Executive Agency for Small and Medium-sized Enterprises (EASME)] (‘the Agency’), under the powers delegated by the European Commission (‘the Commission’).]* and in connection with your engagement to perform agreed-upon procedures regarding the Financial Statement (Annex 5) covering the period from START DATE OF THIS REPORTING PERIOD to END DATE OF THIS REPORTING PERIOD (the “Financial Statement”), we hereby confirm the following representations made to you during your engagement:

* We are responsible for the preparation of the Financial Statement in accordance with the Grant Agreement and for their accuracy and completeness.
* We have made available to you all records, documents, statements as requested in the table of procedures as well as any significant information that we believe are relevant for the purpose of the agreed-upon-procedures you have performed.
* We have complied with the conditions of the consortium agreement.
* No ineligible cost indicated in Article 6.5 was claimed for the Financial Statements of the action in subject. In particular, following costs were not claimed therein:
* costs related to return on capital;
* debt and debt service charges;
* provisions for future losses or debts;
* interest owed;
* doubtful debts;
* currency exchange losses;
* bank costs charged by our bank for transfers from the Commission or Agency;
* excessive or reckless expenditure;
* deductible VAT;
* costs incurred during suspension of the implementation of the action;
* costs claimed under another EU or Euratom grant.
* Direct personnel costs reported in the Financial Statement are not based on budgeted or estimated amounts. They are calculated using rates based on actual costs, and reflect the time actually worked on the ACRONYM project during the period covered by the Financial Statement.
* Subcontracts (if any) were awarded in accordance with internal procedures and procurement rules including an analysis of best value for money (best price-quality ratio), transparency and equal treatment.
* The contracts for goods, works, and services (if any) did not cover tasks described in Annex 1 and were awarded in line with internal procedures and procurement rules including an analysis of best value for money (best price-quality ratio), transparency and equal treatment. In doing such purchases, we avoided any conflict of interest (see art. 35.1).]
* Travel costs and related subsistence allowances (if any) claimed were in line with our usual practices on travel.
* The depreciation costs of equipment, infrastructure or other assets (if any) claimed were acquired in conformity with our internal guidelines and procedures.]
* The receipts declared in the Financial Statement (if any) represent a complete record of the sources of income connected with the action (for example, income from events, rebates from suppliers…), and have been recorded in accordance with our normal accounting practices.
* All interest yielded on pre-financing during the period covered by the Financial Statement has been reported in the Financial Statement.
* No event has occurred after END DATE OF THIS REPORTING PERIOD, which would have an impact upon the Financial Statement.
* Nothing has come to our attention during the period under review, including management actions and/or other matters of importance that might be considered to represent financial irregularities, fraud or an illegal act which would have an impact on the Financial Statement.

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| Högskolan i Borås | Högskolan i Borås |
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| NameFinance Officer | NameProject Investigator |