



Project Implementation Handbook

Financial support to startups

EIT Urban Mobility - Mobility for more liveable urban spaces

EIT Urban Mobility

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eiturbanmobility.eu

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Version history

Date	Comments
27 July 2023	First release of the Project Implementation Handbook 2023 – Impact Ventures
28 February 2024	Second release of the Project Implementation Handbook 2023-2025 addressing minor updates on the legal requirements section (updated PIC validation procedure)
23 December 2025	Adaptation of the Handbook to include provisions linked to the new Business Plan 2026-2028

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List of abbreviations

CEO	Chief Executive Officer of EIT Urban Mobility
CfP	Call for Proposals
CFS	Certified Financial Statement
DEL	Deliverable
DoH	Declaration of Honour
EIT	European Institute of Innovation & Technology
EIT UM	EIT Urban Mobility
EU	European Union
IR	Interim Review
KIC	Knowledge Innovation Community
LEAR	Legal Entity Appointed Representative
PIC	Participant Identification Code
PMO	Programme Management Office of EIT Urban Mobility
REA	Research Executive Agency of the European Commission
RIS	Regional Innovation Scheme
FAIA	Financial Support Agreement and Investment Agreement
SME	Small and Medium-sized Enterprise

Introduction

The purpose of this document is to provide background information and guidance to Subgrantees¹ on the implementation of projects included in EIT Urban Mobility's Impact Ventures portfolio for the Business Plan 2023-2025 and 2026-2028. The document is also an annex to the Financial Support and Investment Agreement (FAIA), for BP23-25, and to the Financial Support Agreement (FSA), for BP26-28, (FSA) that entities receiving funding from EIT Urban Mobility have to sign. It describes the practical implementation rules of the framework outlined in the FAIA/FSA Financial Support Agreement.

This handbook covers the life cycle of the projects, including their kick-off, the completion of all contractual requirements, day-to-day implementation, management of any project changes and final reporting.

Together with this handbook, subgrantees should become familiar with the "EIT Urban Mobility Brand Book" and "EIT Urban Mobility Communication guidelines" (see Section 2 "Communication requirements"). Detailed hands-on guides will be produced for specific processes (Cost Eligibility, Interim Report, Final Report, etc.), where necessary.

Project partners can address any formal complaint about the implementation of EIT Urban Mobility's monitoring process through the Whistleblowing channel, available on the EIT Urban Mobility website at the following link: <https://eitkurbanmobility.whistle.compliance.io/en>.

¹ A Subgrantee is the start-up financially supported by EIT Urban Mobility.

1. Project kick-off

To help subgrantees in the implementation of their projects, an introduction webinar will be held at the time the projects will start. During this webinar, EIT Urban Mobility staff will explain the role and responsibilities of subgrantees as well as provide information on the main milestones in the project implementation and reporting cycle.

Key responsibilities of subgrantees include:

- Monitoring and controlling the project's work plan and ensuring that the project is implemented according to the agreed workplan.
- Communicating any changes/deviations from the project's work plan to EIT Urban Mobility in a timely fashion.
- Ensure that the reported expenses comply with Horizon Europe's cost eligibility rules.

2. Communication requirements

All projects and activities funded by EIT Urban Mobility must comply with the communication, dissemination and visibility obligations included in the relevant Articles of the Financial Support and Investment Agreement (FAIA) or the Financial Support Agreement (FSA); i.e., those referring to “Communication, Dissemination and Visibility” (Article B). In accordance with the FAIA/FSAFSA, **if a subgrantee breaches any of its obligations, the grant may be reduced accordingly (see section 6).** Obligations include, amongst others:

- Funded projects are required to add EIT Urban Mobility/EU co-branding to their websites/webpages no later than 3 months after the beginning of the project.
- EIT Urban Mobility/EU co-branding must be utilised in all external communications of projects carried out with EIT Urban Mobility funding/support or organised in collaboration between EIT Urban Mobility and its subgrantees.
- Crucially, due to the three-year duration of the EIT Urban Mobility Business Plan, **it is mandatory that co-branding requirements are fulfilled until August 2026 for the Business Plan 2023-2025 and until August 2029 for the Business Plan 2026-2028 (i.e., the duration of the Business Plan plus the subsequent period during which reporting and assessment by the EIT takes place). This obligation applies regardless of the end date of the project.**

Full details of the branding guidelines are available in the “EIT Urban Mobility Brand Book” and communication requirements are outlined in the “EIT Urban Mobility Communication Guidelines”.

In addition, the following communication inputs are required:

- The public deliverables (if any) produced by the projects will be published on the EIT Urban Mobility website.

3. Legal requirements

EIT Urban Mobility is a Knowledge and Innovation Community (KIC) created by the European Institute of Innovation and Technology (EIT). It has been set up as a legal entity and, as such, it signed a Partnership Agreement (covering a 7-year period, 2021-2027) and a Grant Agreement (covering a 3-year period, for 2023-2025 and 2026-2028) with the EIT.

The Grant Agreement allows EIT Urban Mobility to provide financial support to third parties (i.e. “subgrantees” or “recipients”) for projects and actions that contribute to the objectives and targets of the EIT Urban Mobility Business Plan. Entities receiving EIT Urban Mobility funding for the implementation of projects will therefore become subgrantees of the Business Plan 2023-2025 or 2026-2028, committing themselves to perform towards the achievement of the related targets.

3.1 Validation process

Entities that have never been part of projects funded by EIT Urban Mobility and that do not have a PIC (Participant Identification Code) validated by the Research Executive Agency (REA) of the European Commission will be subject to **PIC validation** process managed by the **EIT Community Onboarding Service**. The validation of the PIC is **mandatory** for all EIT Urban Mobility’s subgrantees. Entities will be asked to provide a package of documentation to complete their validation (see table below) and become “EIT validated”.

The following tables summarise the information needed for entities that do not have a validated PIC (i.e., entities without a PIC or with a PIC with the status “declared”) and for entities with a validated PIC. The documentation to be provided is different depending on the amount of the cumulative EIT funding received by an individual partner in the Business Plan 2023- 2025 or Business Plan 2026-2028.

Entities without a PIC or a PIC with the status “Declared”	
Entities awarded less than 60,000 EUR in cumulative EIT funding during 2023-2025 or 2026-2028	Entities awarded 60,000 EUR or more in cumulative EIT funding during 2023-2025 or 2026-2028
<ul style="list-style-type: none"> • <u>Legal entity identification form</u> without supporting documents • Declaration of Honour (DoH)** • Ad-hoc declarations (e.g. Affiliated Entities) 	<ul style="list-style-type: none"> • <u>Legal entity identification form</u> with supporting documents • Declaration of Honour (DoH)** • Ad-hoc declarations (e.g. Affiliated Entities) • Official VAT document proof Certification of Registry • Financial Capacity Assessment (FCA) documents*

Table 1. Documentation needed to fulfil the legal requirements for entities without PIC or with the PIC status “declared”.

Entities with a validated PIC	
Entities awarded less than 60,000 EUR in cumulative EIT funding during 2023-2025 or 2026-2028	Entities awarded 60,000 EUR or more in cumulative EIT funding during 2023-2025 or 2026-2028
<ul style="list-style-type: none"> • Declaration of Honour (DoH)** • Ad-hoc declarations (e.g. Affiliated Entities) 	<ul style="list-style-type: none"> • Declaration of Honour (DoH)** • Financial Capacity Assessment (FCA) documents* • Ad-hoc declarations (e.g. Affiliated Entities)

Table 2. Documentation needed to fulfil the legal requirements for entities with a validated PIC.

* This check will be performed only in a limited number of cases (i.e., according to HE rules, for Project Leaders with an EIT budget contribution of over 500,000 EUR). For Project Leaders awarded more than 750,000 EUR aggregated grant amount, entities must additionally submit either an audit report & opinion, or the declaration on the validity of accounts (if not obliged to an audit).

** The Declaration of Honour (DoH) is a declaration confirming that the organisation has the financial and operation capacity to participate in EIT-funded projects. The DoH will be requested once a year if, throughout the Business Plan, a partner is awarded an additional project under the framework of any EIT KIC for that given year. Entities will update the DoH whenever its content is outdated. The Onboarding Service will manage its signature process.

3.2 Contracting phase

After the completion of the validation process of the Onboarding Service, the contracting phase can start. The contracting phase will consist of signing the Financial Support Agreement (FSA) and the EIT UM Membership Terms and Conditions (the latter, when applicable).

The FSA lays down the contractual arrangements between EIT Urban Mobility and the subgrantee regarding the financial support to the third party (i.e. the subgrantee). The FSA is valid until the end of the Business Plan. All approved proposals in which the subgrantee is involved, are annexed to the FSA.

Entities receiving EIT Urban Mobility funding for the implementation of projects will also become part of the EIT Urban Mobility community. As partners of this community, entities should comply with the Terms and Conditions (T&C) of the membership, according to their relevant category. Further details can be found at: <https://www.eiturbanmobility.eu/become-a-partner/>.

Payments (pre-financing, interim and balance) can be executed only once the contracting processes is concluded for all partners included in the project (see also chapter 8). The contracting phase is not considered concluded until all partners have been validated, and have signed the DoH, the FSA and the membership T&C.

If partners wish to apply special provisions to the regulation of roles and responsibilities of the project partners, EIT Urban Mobility recommends having this defined in a **Consortium Agreement² (CA)**. In those cases, EIT Urban Mobility should receive a copy of the consortium agreement as soon as all partners have signed and, in any case, **no later than by the end of the first reporting period**.

² The model of Consortium Agreement of Horizon Europe can be downloaded here: <https://www.desca-agreement.eu/desca-model-consortium-agreement/>

4. Project changes

During the implementation phase, projects may need to make changes to their approved work plan. Change requests need to be communicated by the Project Leader to EIT Urban Mobility, who will assess and accept or reject the request. If accepted, the next steps will depend on the type of change requested: major changes or minor changes. Whenever possible, requests for project changes should be submitted in an aggregated way, avoiding multiple requests. Comprehensive instructions for implementing changes in the EIT UM Grant Management Tool are provided in separate guidance.

5.1 Minor changes

The Project Leader can request minor changes at any time. The proposed change can be discussed with the relevant EIT Urban Mobility Thematic Area contact person, who will assess its impact and advise on the best way to proceed. The following changes are considered as minor that is, **they don't normally require the need to submit a formal change request via the EIT UM Grant Management Tool**:

- **Changes in the contact person** of the Project Leader/partners
- Changes in **due dates of deliverables** (postponement for **up to 2 months**)
- Changes in **budget distribution between cost categories (except for subcontracting³) at partner level**. For example, a partner shifts some budget from travel to personnel: these deviations do not require a formal approval and can be simply reported and justified in the final report.

5.2 Major changes

The Project Leader can request major changes at any time. The proposed change should be discussed with the relevant EIT Urban Mobility Thematic Area contact person, who will assess its impact and advise on the best way to proceed. The following changes are considered as major and **must be formalised by submitting a formal change request in the EIT UM Grant Management Tool**:

- **Change in the legal status** of partners. The Project Leader will need to communicate any changes to its legal status to EIT Urban Mobility as soon as possible. EIT Urban Mobility will assess the eligibility of the project with regards to the conditions of the respective call, as well as the potential impact on the project results.
- **Changes in due dates of deliverables** (postponement of the deadline by **more than 2 months**)
- Changes in the **content and number of deliverables, outputs and KPIs, or changes to the description of the project**.
Please note that: any reduction in the scope of the project will need to be associated with a reduction in financial support.

³ Any change in subcontracting costs is considered a major change request, regardless of the amount. For this reason, it must be always agreed with EIT Urban Mobility before being incurred.

- Changes in budget such as:
 - Increase the budget of the “subcontracting” category or add a new subcontract.
 - Decrease of the overall project budget. These changes will be **generally accepted**.
 - Increase of the overall project budget that results in an increase of financial support and/or decrease the project’s own co-funding percentage. This change is **unlikely to be approved and therefore will require a strong justification**.
- **Changes to the project duration:** In case the project requires additional time to complete its work plan and/or achieve the KPIs, the Project Leader will have to request a project extension to EIT Urban Mobility. This request should be sent **at the latest 2 months before the end of the project**. If the extension is approved, the project will be allowed to continue with the implementation and report costs incurred during that extension, as long as they are not higher than the original approved budget. Some projects may have a limit to the length of the extension they can request, according to the original call guidelines. In all cases, **no extension can be granted beyond 31 December 2025** (for the Business Plan 2023-2025) **and 31 December 2028** (for the Business Plan 2026-2028).

5. Final reporting and review

Once the implementation of the project has finished, subgrantees must report respectively on performance and costs **within one month time from the end of the project**.

The final reviews is a key milestone of the implementation cycle. The objective is to assess the outcomes of the project's implementation (performance, budget, and impact) and ensure that the project was executed in line with the work plan and contributing to the targets of the Business Plan. The objective is to assess the outcomes of the project's implementation (performance, budget, and impact) and ensure that the project was executed in line with the work plan and contributing to the targets of the Business Plan 2023-2025 or 2026-2028.

Importantly, in case of concerns about the performance of a project, EIT Urban Mobility can trigger an *Ad-Hoc* performance review at any time during the year.

The final review is usually comprised of two main elements:

- **A performance report** providing an overview of project implementation covering risks, communication and dissemination actions, etc.
- **A cost report** providing an overview of incurred project expenses.⁴

Performance reporting

Subgrantees need to submit the items detailed below, which will be reviewed by EIT Urban Mobility for content and compliance.

- **Deliverables/KPIs:** Subgrantees need to submit deliverables and/or KPIs (if any) according to the work plan and due dates. Subgrantees should use the deliverable and KPI templates provided by EIT Urban Mobility to ensure compliance with EIT/EU branding requirements.
- **Project Final Performance Report:** The report assesses different aspects of the project, including explaining achievements, deviations, and corresponding justifications.

Cost reporting

Subgrantees do not need to submit documentation to EIT Urban Mobility justifying costs (timesheets, invoices, contracts, etc.) as part of their interim cost report. However, subgrantees must keep appropriate and sufficient evidence to prove the eligibility of all the costs declared, implementation of the action according to the approved project and compliance with all the other obligations under the Financial Support Agreement and Investment Agreement (FAIA). If costs are not supported by appropriate and sufficient evidence, they will be rejected. The evidence must be verifiable, auditable and available. It must be correctly archived for the duration indicated in the FAIA. Conditions for cost eligibility are set out in the

⁴ In case of payment in tranches

Horizon Europe Model Grant Agreement and transposed in the document [Eligibility of Expenditure](#), which is also part of the call package.

- Following the submission of the cost report an internal eligibility check will be performed: these checks will be performed on a sample basis.

If any cost is considered as ineligible during the internal eligibility check, or as a final result of a CFS audit (see chapter 7), the finance contact will be asked to correct its cost reporting accordingly.

Please note that:

- 1) If the total costs reported are higher than the latest approved budget, the excess is covered by the subgrantee.
- 2) If the total costs reported are lower than the latest approved budget, the financial support is reduced accordingly.

Final Review

EIT Urban Mobility will review the Final Reports submitted by Subgrantee and assess the overall project performance.

Regular monitoring and any mitigation actions taken during previous interim reviews should ensure that projects deliver on all their objectives. However, in cases where performance at project closure is not satisfactory, any shortcomings will be assessed, and their weight calculated according to the performance rate methodology outlined below (see table 5).

In case of underperformance any reduction will be aligned accordingly (i.e., % of underperformance equals % of reduction) and applied to the project total budget.

The following table outlines the methodology to calculate the level of underperformance.

Indicator	Weight (%)
Deliverables Factors to be considered: Achievement/not achievement of objectives, submission/no submission of deliverables, quality of deliverables.	Up to 30%
Financial Sustainability Mechanism (FSM)/equity <ul style="list-style-type: none"> • Achieved: no reduction. • Not achieved: 30% reduction. • Partial achievement: reduction proportional to underachievement of targets. 	Up to 60%
Branding Factors to be considered: Please refer to Section 2 communication requirements and to documents “EIT Urban Mobility 2023-2025 Brand Book” and “EIT Urban Mobility 2023-2025 Communication guidelines”.	Up to 10%

Table 1. Performance rate methodology

6. Payment scheme

Upon completion of the relevant contractual package the whole approved EIT Urban Mobility grant will be transferred to the Project Leader account.

Payment in tranches may, however, be applied on a case-by-case basis. When tranche payments are used, EIT Urban Mobility will agree with the Project Leader on specific milestones, whose achievement will trigger the release of each tranche.

7. Eligibility control: Certified Financial Statement audits

After each interim or final cost reporting, the cumulative funding **reported by an individual start-up** in the Business Plan 2023-2025 or 2026-2028 for all EIT Urban Mobility projects they participate in will be checked. When subgrantee reaches a cumulative EIT funding of 430,000€, a Certified Financial Statement (CFS) audit will be requested. The CFS audit will be performed by an external auditor appointed by EIT Urban Mobility. The CFS review is independent from the internal audit check described in chapter 5 (Final reporting and reviews).

The scope of the CFS audit is to check the eligibility of the costs reported so far by a subgrantee for all projects where they participate, cumulatively. The first CFS audit will check costs reported up to a specific date “D”. A second CFS audit (meaning a start-up reaches again a cumulative EIT funding of 430,000€) would check the costs reported from date “D+1 day” to date “D2”, and so on.

The result of each CFS audit can be either:

1. **Clear, no findings are detected.** All costs are validated according to payment description in Section 6.
2. **The auditor report lists findings:** EIT Urban Mobility (Finance department) will decide if the findings correspond to ineligible costs. The decision will be based on conditions for cost eligibility set out in the Horizon Europe Model Grant Agreement and transposed in the document “[Eligibility of Expenditure](#)”, which is part of EIT Urban Mobility Call for Proposals (CfP) packages. In the case that EIT Urban Mobility determines that the CFS findings are ineligible costs, the partner will have to correct its cost report excluding those ineligible costs.

8. Exclusion Criteria

Entities participating in this Call for Proposals can be excluded **at any time** (during the assessment, the contracting phase, or the implementation phase) if they:

- Are in one of the following situations:
 - a. Bankrupt, being wound up, having their affairs administered by the courts, entered an arrangement with creditors, suspended business activities or subject to any other similar proceedings or procedures under national law (including persons with unlimited liability for the participant's debts)
 - b. Declared in breach of social security or tax obligations by a final judgment or decision (including persons with unlimited liability for the participant's debts).
- Are found guilty of grave professional misconduct by a final judgment or decision (including persons having powers of representation, decision-making, or control).
- Are subject to an administrative sanction (i.e., exclusion).
- Are convicted of fraud, corruption, involvement in a criminal organisation, money laundering, terrorism-related crimes (including terrorism financing), child labour or human trafficking (including persons having powers of representation, decision-making, or control).
- Show significant deficiencies in complying with main obligations under a procurement contract, grant agreement or grant decision financed by the EU or Euratom budget (including persons having powers of representation, decision-making, or control).
- Have misrepresented information required for participating in the EIT Urban Mobility funding scheme or fail to submit such information.
- Were involved in the preparation of any documentation regarding this call or are involved in the evaluation process of this call and this entails a distortion of competition.
- Are found to be attempting to influence the decision-making process of the call during the process.
- Are found attempting to obtain confidential information that may confer upon its undue advantages in the call process.
- Are found, at any point in the process, to have misrepresented information about their fundraising activities. This Open Call is intended to support companies that are conducting (or are reasonably imminently commencing) a bona fide equity or equity-linked fundraising round in which EIT Urban Mobility intends to participate. EIT Urban Mobility may invest at, before, between, or after one or more closes of the same round, provided the investment is part of, or materially on the same terms as, that round.
- Do not submit the application through the same legal entity that will receive the grant and incur the costs. The grant can be spent only by the startup that applies to this Call and is awarded the grant, noting however that the implementation of the FS mechanism may involve, as appropriate, any other entities within a holding company structure
- Do not accept the general principles and objectives of EIT Urban Mobility's FS strategy. The award of the grant is subject to the successful conclusion of the contracting phase, including agreement on all applicable conditions foreseen under this Call. Where such agreement is not reached, EIT Urban Mobility reserves the right not to proceed with the awarding of the grant.

Applications may be excluded if, in EIT Urban Mobility's reasonable discretion, the proposal falls outside a qualifying fundraising, including (without limitation) where:

- no bona fide primary equity or equity-linked raise is occurring or reasonably imminent.
- the round (in substance or form) precludes EIT Urban Mobility's participation on customary market terms.
- the raise consists solely of non-dilutive funding (e.g., grants, revenue-based financing) or solely of secondary share sales without a primary issuance.
- the raise is purely internal (existing shareholders only) with no opportunity for EIT Urban Mobility to participate; or
- proceeds are not intended for the company (e.g., shareholder liquidity only).

If any applicant is excluded at any stage (e.g. evaluation, contracting, implementation), EIT Urban Mobility reserves the right to take appropriate action, such as rejecting or discontinuing the proposal or project.

2.2.1 Conditions Clearing exclusion (for BP26-28)

Application approval conditional on satisfactory legal and tax due diligence: Any approval under this Open Call, and any resulting financial support by EIT Urban Mobility, is subject to completion of satisfactory legal, tax and compliance due diligence at EIT Urban Mobility's discretion. Without limitation, the scope may include review of:

- Corporate & governance: legal existence and good standing; corporate structure; charter documents; shareholder/Investor Rights/SAFE/Note/Warrant/ESOP documents; board and shareholder approvals/minutes; required consents.
- Capitalisation: full cap table (including options, convertibles, warrants, SAFEs/notes), recent issuances/transfers, liens or encumbrances, transfer restrictions, pre-emptive/ROFR/MFN/anti-dilution rights.
- Material contracts: customer/supplier/distribution/licensing/partnership agreements; exclusivities; change-of-control and assignment provisions; most-favoured-nation clauses; termination rights.
- Intellectual property: ownership/assignments, employee/contractor invention and confidentiality agreements, registrations and applications, third-party licenses, FTO considerations, open-source software use and compliance.
- Regulatory & compliance: sector-specific licenses/approvals; data protection, privacy, and cybersecurity (incl. GDPR); export controls and sanctions compliance.
- Employment & incentives: key employment/consultancy agreements, immigration/work-permit issues, vesting/repurchase terms, non-compete/non-solicit/confidentiality undertakings.
- Litigation & disputes: threatened, pending, or historical claims, investigations, or governmental inquiries.
- Financial/legal exposures: indebtedness and security interests; real property/leases; insurance coverage; related-party transactions; tax registrations/filings/liabilities.
- KYC/AML/ABC: know-your-customer, anti-money laundering, sanctions, and anti-bribery/anti-corruption checks on the company and relevant principals.

The applicant must provide complete, accurate, and timely information and cooperate in the process. EIT Urban Mobility may impose remedial conditions, restructure or delay closing, or withdraw any approval (without liability for costs) if due diligence findings are unsatisfactory or if a material adverse change occurs prior to closing. EIT Urban Mobility is under no obligation to provide detailed reasons for such decision.