



Information Notice

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Payroll management services worldwide

European tender

for the

**Ministry of Foreign Affairs
of the Netherlands**

Reference	201865003.001.138
Date	September 10th, 2026

1. Notices from the Contracting Authority

Publication date August 18th, 2026:

Notice 1	Please make sure that all communication relating to the Tender is in English. This includes questions. When submitting questions, please submit these in English.
Source	Descriptive document 6.6 and 7.3

Publication date September 10th, 2026:

Notice 2	We have published new versions of the Descriptive document (v1.1), Schedule of Requirements (v1.1), Draft Agreement (v1.1) and Annex G (v1.1). In these versions, amendments made based on this Information Notice are highlighted in blue. These updated Tender Documents are available in TenderNed. In the answers below we have added "[Amended in document]" to indicate where amendments have been made to the Tender Documents in response to a question. Disclaimer: we have taken great care to ensure the Tender Documents are amended accordingly. In the event of unforeseen discrepancies between the answers provided in this Information Notice and the amendments made to the Tender Documents, the answers provided in this Information Notice shall prevail.
Source	Descriptive document, Schedule of Requirements, Draft Agreement, Annex G

Notice 3	For internal consistency of the documents we have amended the term "CPI" in the Schedule of Requirements to "KPI", as used in Annex G.
Source	Schedule of Requirements [Amended in Schedule of Requirements]

2. Descriptive document

Publication date August 18th, 2026:

Question 1	We note that the deadline for submitting questions (24 August 2026, 10:00am CET) coincides with the Dutch summer holiday period. Are you willing to postpone this deadline to a later date (later than 28 August 2026)? This could prevent (potential) Tenderers, partly due to limited staff availability during this period, from being unable to submit their questions in time.
Source	Descriptive document 6.5
Answer	We understand that the period for submitting questions partially overlaps with the Dutch summer holiday season. However, we will not extend the deadline for submitting questions. Given the one-month interval between the publication of the tender documents and the question submission deadline, we believe potential tenderers have had ample time to prepare and submit their inquiries. The deadline for submitting questions therefore remains 24 August 2026, 10:00am CET.

Question 2	In paragraph 6.6 of the Descriptive Document, it is stated that questions must be submitted via the "Questions and Answers" section in TenderNed. At the same time, a separate document, Annex J – Questions and Comments Form, is included with the tender documents. Could you clarify how tenderers should submit their questions for the Request for Information? Specifically, we would like confirmation whether: 1. questions must be entered exclusively via the Questions & Answers module in TenderNed; or 2. Annex J must be completed and uploaded via TenderNed; or 3. both options are permitted.
Source	Descriptive document 6.6
Answer	Both options are permitted. You can either submit your questions directly via the questions and answers section in TenderNed, or complete Annex J and upload it as an attachment through the messaging section on TenderNed. [Amended in Descriptive document]

Publication date September 10th, 2026:

Question 3	ISO 27001 Certification Requirements We would appreciate clarification regarding the ISO 27001 certification requirement. Is it mandatory for the local service provider in each individual country to hold an ISO 27001 certification, SOC 2 Type II, and ISAE 3402 Type II report or would certification at a network, regional, or group level be considered sufficient?
Source	Descriptive Document §3.3 Suitability Requirements – ISO 27001 en Annex D R40 (Service Organisation Control Report).

Answer	Certification is required for the provider (entity) who enters into the contractual agreement and whose signature is on the Contract with the Contracting Authority. [Amended in Descriptive document]
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Question 4	Clause 6.5 Descriptive Document The schedule indicates that we have only one opportunity to ask questions. However, experience shows that, following the publication of the first Information Notice, parties often still have questions regarding the answers to their queries. To ensure that the best possible agreement is reached for both parties, we would like to ask whether it would be possible to arrange an additional round of questions, during which we would have the opportunity to respond to your answers. Do you agree to this?
Source	Descriptive Document §6.5 Timetable of the Tendering Process / Questions and text suggestions (§6.6).
Answer	This is not possible. Due to the scale of the procurement and the extensive contractual, privacy and information security requirements, we aim to complete the full tender procedure and conclude new contracts by 1 January 2027. There is therefore no room in the planning to organize a second round of questions and answers.

Question 5	Additional Question Regarding a Second Clarification Round (NVI 2) Given the scale of the procurement, the international nature of the services and the significant number of contractual, privacy and information security requirements, would the Contracting Authority be willing to organise a second round of questions and answers (NVI 2)?
Source	Descriptive Document §6.5 Timetable of the Tendering Process / Questions and text suggestions (§6.6).
Answer	See the answer to question 4

Question 6	We understand that evidence documents such as certificates and supporting documentation must only be submitted by the winning Tenderer as part of the ESPD verification process. Can you confirm that, unless explicitly required otherwise, submission of the ESPD is sufficient at tender stage and that supporting evidence will only be requested from the provisionally awarded Tenderer?
Source	Descriptive Document §7.1 / §7.4 / ESPD
Answer	Yes, we can confirm this for the documents mentioned in paragraph 6.12 of the Descriptive document. However, please see paragraphs 7.1 and 7.4. for the mandatory appendices to be submitted with your Tender.

Question 7	Can you provide historical and expected future payroll volumes per Lot, including employees, former employees and domestic staff, to enable Tenderers to determine realistic pricing?
Source	§2.1 Scope / §2.2 Contract value
Answer	We are not able to provide historical and expected future payroll volumes per Lot. We have seen that the turnover of staff has in general been limited over the past few years. The number of countries and payroll volumes per Lot might be subject to change due to political decisions by the Minister of Foreign Affairs and developments in a particular country. We refer the Tenderer to use the payroll volumes per Lot as mentioned in Annex 2 Quotation form as a reference.

Question 8	Annex 5 European Single Procurement Document (ESPD) is made referenced to in the Descriptive document. Please confirm attachment uea_598594_20260720143608 is to be considered as Annex 5
Source	1. Descriptive document - Payroll management services worldwide v1.0 - Annexes in TenderNed
Answer	See paragraph 7.5 of the Descriptive document on how to submit the ESPD. After fully completing the ESPD you generate a PDF. After signing, this will then become Annex 5.

Question 9	Annex 6 Governance structure of your organization referred to Annexes in TenderNed , please clarify if this document is self-drafted
Source	1. Descriptive document - Payroll management services worldwide v1.0
Answer	Yes. We request the Tenderer to submit the governance structure of their organization. This document can either be self-drafted or a document certified by a legal or auditing entity. [Amended in Descriptive document]

Question 10	Please provide English translation of the document uea_598594_20260720143608
Source	Document - uea_598594_20260720143608
Answer	This document is automatically generated by TenderNed from the ESPD. At this moment we unfortunately cannot provide an English translation. See also the answer to question 8.

Question 11	The tender documents require Tenderers to take all three implementation scenarios into account in their response to Award Subcriterion Q3. Could the Contracting Authority clarify how the assessment committee will evaluate the different scenarios and whether certain scenarios will carry greater weight within the quality assessment?
Source	Descriptive Document, Award Criterion Q3 – Implementation Process. Descriptive Document, implementation scenarios 1, 2 and 3.
Answer	No scenario will carry greater weight. [Amended in Descriptive document]

Question 12	The tender documents allow the use of subcontractors while maintaining full responsibility with the Contractor. Could the Contracting Authority confirm whether subcontractors may be replaced during the contract term and, if so, what approval process and requirements would apply?
Source	Descriptive Document, section regarding subcontracting and Contractor responsibility. Annex L – Final Report Market Consultation, Question 1 (availability of services through own network versus third parties).
Answer	Subcontractors may be replaced during the contract term, in the manner stated in article 6 and article 24 of the ARVODI 2025.

Question 13	As the GPS implementation may gradually reduce certain payroll processing activities, could the Contracting Authority clarify how such changes should be reflected in the pricing model throughout the contract term? Will future transitions between scenarios have any impact on the agreed pricing structure?
Source	Descriptive Document, scenarios 1, 2 and 3. Annex L – Final Report Market Consultation, Question 4 (future allocation of calculations between GPS and ESP).
Answer	As we currently cannot predict exactly when and how payroll processing activities will reduce, it is not necessary to reflect these changes in the pricing.

	Future transitions between scenarios will not have any impact on the agreed pricing structure.
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Question 14	Could the Contracting Authority provide a more detailed overview of the current employee population per country, including the number of local employees, supplementation recipients, and domestic staff? Furthermore, could information be provided regarding the average annual volume of hires, terminations, and payroll amendments?
Source	Descriptive Document, section describing approximately 2,300 local employees, approximately 750 supplement recipients and approximately 29 domestic staff. Annex L – Final Report Market Consultation, Question 6 (pricing depends on payroll complexity and country-specific circumstances).
Answer	We cannot provide information regarding the average annual volume of hires, terminations and payroll amendments. This might be subject to change due to political decisions by the Minister of Foreign Affairs and developments in a particular country.

Question 15	Could the Contracting Authority provide an indicative overview of the expected distribution of countries across implementation scenarios 1, 2, and 3 as of the intended contract start date (1 January 2027)? In addition, could an indicative roadmap for the planned GPS rollout per country or region be shared?
Source	Descriptive Document, chapter relating to implementation scenarios 1, 2 and 3 (GPS not live / GPS live without API / GPS live with API integration).
Answer	We envisage that per 1 January 2027 the situation will be as follows: Scenario 1 (GPS not live) - Western Europe - Eastern Europe - Middle East Scenario 2 (GPS live without API) - Western Hemisphere - Asia and Oceania - Belgium Scenario 3 (GPS live with API) - Afrika We expect that the regions mentioned in scenario 1 will go live in the first half of 2027 (without API integration; scenario 2). [Amended in Descriptive document]

Question 16	Could the Contracting Authority further clarify the scope of the required API integration? Specifically, what functionality, interfaces, data exchanges, testing requirements, and acceptance criteria are expected from the Contractor?
Source	Descriptive Document, section describing Scenario 3 and API integration requirements. Annex L – Final Report Market Consultation, Question 3 (API integration requirements) and Question 4 (division of calculations between GPS and ESP).
Answer	Functionality, interfaces, data exchanges: • Employee data • Pay components Contracting Authority to Contractor • Pay components from Contractor to Contracting Authority • Spotrates (internal currency rate of Contractor) • Payslips

	• Annual statement Testing requirements and acceptance criteria: The Contractor shall develop, implement and document a comprehensive testing plan covering at least unit testing, integration testing, system testing and user acceptance testing (UAT). All tests shall be executed in accordance with recognised industry standards and good practice. Test cases shall be derived from the agreed functional and nonfunctional requirements and shall clearly state: • preconditions and test data, • step-by-step test execution, • expected results, • actual results and defects found. Test results, including defects and their resolution, shall be reported to the Contracting Authority. The Contracting Authority may review test documentation, witness tests and request reasonable additional tests. An integration release will only be accepted when: 1. All agreed test cases have been executed; 2. All critical and high priority defects are resolved; 3. Remaining defects are documented, have acceptable workarounds and a resolution plan; 4. UAT has been completed and the Contracting Authority has confirmed acceptance in writing. [Amended in Descriptive document]
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Question 17	Explanation The Tender Documents allow Tenderers to raise questions and propose amendments to the contractual documentation during the clarification procedure. The Contracting Authority's responses will therefore be material to Tenderers' assessment of the contractual risk and to the basis on which the final Tender is submitted. It is important that there is no uncertainty as to the contractual effect of an amendment or clarification expressly accepted by the Contracting Authority through the Summary of Additional Information and Changes. Where the Contracting Authority accepts a proposed amendment or provides alternative wording in response to a question, Tenderers must be able to rely on that response when preparing and pricing their final Tender. Otherwise, there could be uncertainty as to whether the original provision or the subsequently accepted amendment governs. Proposed clarification Any amendment or clarification to the contractual terms accepted by the Contracting Authority in the Summary of Additional Information and Changes shall form part of the Tender Documents and, where applicable, amend or prevail over the corresponding provision of the Draft Agreement, ARVODI 2025 or other relevant Annex.
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	Question Could the Contracting Authority please confirm that it accepts the above clarification and that Tenderers may rely on contractual amendments and alternative wording expressly accepted in the Summary of Additional Information and Changes when submitting their Tender? Where the Contracting Authority does not accept a proposed contractual amendment raised during the clarification process, could the Contracting Authority please specify the alternative wording that the Contracting Authority would be prepared to accept, so that Tenderers can take the applicable contractual position into account when preparing and pricing their binding Tender?
Source	Clarification procedure and contractual documentation
Answer	Everything that the Contracting Authority explicitly accepts as an amendment or clarification in the Summary of Additional Information and Changes becomes part of the Tender Documents and will be adjusted accordingly in the Documents. We will however not provide alternative wording in cases where we do not accept proposed amendments. Where a proposed amendment is not accepted, the relevant provision of the Tender Documents shall remain unchanged and Tenderers must proceed on that basis.

Question 18	Does this include setting up legal entities in the countries?
Source	Descriptive document - Payroll Management Services worldwide v1.0 - page 8,2.1. Scope of the Contract
Answer	We do not know exactly what your question refers to. If by "setting up legal entities in the countries" you mean whether we expect you to set up your own legal entity in every country within the Lot: this is not a strict requirement. You must provide the Services for us in all countries. If setting up a legal entity in a specific country is necessary to provide the Services, that is your responsibility. By submitting a Tender for a Lot, you confirm that you will provide the Services for all countries within that Lot. Whether you need to set up a legal entity to do so is at your discretion. If by "setting up legal entities in the countries" you mean whether you, in your cooperation with other parties (such as consortium partners and/or subcontractors), must jointly establish a new legal entity: this is permitted, but it is not a requirement from our side.

Question 19	What do you mean by former employees? Have these employees been paid by your former payroll partners?
Source	Descriptive document - Payroll Management Services worldwide v1.0 - page 8, 2.1. Scope of the Contract
Answer	By former employees we mean local employees who were previously employed by the embassy (for example as administrative staff, driver, security guard, household staff, interpreter, etc.), but whose employment has since ended. In short: people from the host country who once worked for the embassy as local staff, but are no longer employees. Based on their former employment with the embassy these employees might be entitled to a supplementation on old age provision benefits once they receive

	the retirement age as mentioned in the country specific mission version, provided the period of service at the embassy has been at least 7 years. [Amended in Descriptive document]
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Question 20	Do you provide specific services to your domestic employees who are employed by the (Deputy) Head of Mission?
Source	Descriptive document - Payroll Management Services worldwide v1.0 - page 8, 2.1. Scope of the Contract
Answer	As a general rule, we comply with local legislation with regard to recruitment and payroll services for domestic employees. This means in general registration at the local authorities, payroll services, payment of wages and the payment of locally payable contributions, such as tax and social security contributions.

Question 21	For the payroll to be valued, we require the client to provide the pre-calculated payroll input data—either through the integration or via a file upload. This includes validated earnings, deductions, and other payroll variables to be applied for the pay period. Once received, the data can be loaded and processed. So, in different scenarios, will you be aligned to provide all the pay code, pay element components including the number of overtimes to process the gross to net calculation?
Source	Descriptive document - 1.4. Implementation of Global Personnel System (GPS)-page 6 Scenario 1 – GPS is not yet live
Answer	We confirm that we are able to provide, in the various scenarios, all required data so that the Contractor can perform the gross-to-net calculation. [Amended in Descriptive document]

Question 22	For each country, please confirm its expected starting scenario at go-live date : - GPS not live - GPS live, APIs not live - GPS and APIs live
Source	1.4 Implementation of GPS
Answer	See the answer to question 15.

Question 23	Leave management is done through GPS? If yes, it's also used for absence management?
Source	1.4 Implementation of GPS – page 5 - Descriptive document
Answer	Both leave management and absence management are done through GPS. [Amended in Descriptive document]

Question 24	Annex E1.1 includes a standardized Excel template for monthly payroll input. Can the Contracting Authority confirm that Contractors may utilize their own payroll input templates and data collection processes as part of their standard global payroll operating model, provided all required payroll information is captured and submitted accurately and within agreed timelines? The Contractor's payroll input templates are country-specific and are maintained on an ongoing basis to reflect local legislative, tax, social security and payroll requirements. As statutory requirements, reporting obligations and payroll data elements vary significantly between countries, a single global input template may not always capture all information required to process a compliant payroll in each jurisdiction. The use of Contractor-managed templates helps ensure that all country-specific payroll data, statutory information and supporting details required for accurate
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	and compliant payroll processing are collected and validated in accordance with local requirements. This approach also enables the Contractor to continuously adapt templates in response to legislative changes without requiring updates to customer-maintained documents. Would the Contracting Authority therefore accept the use of Contractor-maintained country-specific payroll input templates in place of the template provided in Annex E1.1, provided that all required payroll data and reporting requirements are fulfilled?
Source	1.4 – Implementation of GPS – page 6 - Descriptive document
Answer	No, we cannot accept the use of Contractor templates instead of our provided templates, as GPS is configured based on our own templates with country specific adjustments. For this Contract, our standardized templates (Annex E-1 and E-2) are mandatory and must be used for all payroll input and data submission.

Question 25	For the Palestinian territories - Turkey and Ukraine, what are current operating procedures as those countries are handled by Netherlands embassies?
Source	2.1 Scope of contract – page 10 - Descriptive document
Answer	In the countries concerned, a local payroll provider is involved to process the gross to net calculations and the tax and social security payments. These contracts are managed by our concerning diplomatic missions and not 3W. The intention is that, once the contracts have been signed, 3W will take over the payroll administration.

Question 26	Can you please provide example of a country specific mission for each type of mission?
Source	1.1 The contracting Authority and RIS – page 4
Answer	We are not entirely sure what your question refers to. If you mean a mission version then the answer is that the mission version provided in Annex F.2 applies to each type of mission.

Question 27	Given the volume, complexity and global scope of the requirements, we anticipate that the clarification process may generate a significant number of questions and corresponding responses that could materially impact bidders' solutions, assumptions and pricing. Therefore, we kindly request the Contracting Authority to consider facilitating a second round of clarifications and extending the submission deadline accordingly. Should a second clarification round not be feasible, would the Contracting Authority consider extending the submission deadline until the 9th of October to allow bidders sufficient time to evaluate the responses received, assess their impact on the proposed solution, and prepare a comprehensive and compliant submission?
Source	6.5. Timetable of the Tendering Process
Answer	The Contracting Authority does not agree to a second round of clarifications or extending the submission deadline to 9 October. Please see our answer at question 4.

3. Schedule of Requirements

Question 28	Can you clarify whether the costs for developing, testing, implementing and maintaining API integrations with GPS are deemed included in the tendered prices, or will these activities be reimbursed separately?
Source	R8, R27, R28 and §1.4 GPS
Answer	The costs for developing, testing, implementing and maintaining the API integrations with GPS are deemed to be included in the tendered prices. These activities will not be reimbursed separately and shall be fully covered by the agreed contract price. Please submit these costs in the Quotation form (Annex 2).

Question 29	Can you provide more information regarding the incumbent service providers per Lot and the availability of payroll data for transition purposes?
Source	R36 and R37
Answer	We cannot provide details on the current service providers per Lot. The Lots in the new Tender differ from the current situation, so a direct comparison with existing providers is not straightforward, and we will not specify who the incumbent providers are for each Lot. Regarding the availability of payroll data for transition purposes: it is not entirely clear what type of information you have in mind. In any case, any exchange of payroll data must be carried out in full accordance with applicable laws and regulations, particularly with respect to personal data and commercially sensitive information. Once it is clear who the new Contractor is for a Lot, a transition period will be established and arrangements will be made with the current contractor on how and in what manner the exchange of data will take place.

Question 30	Payment Processing / Treasury Services Could you please confirm whether it is acceptable for payments to be processed directly by the Ministry (or the respective local entities) rather than through the service provider?
Source	Annex D – Schedule of Requirements, Requirement R21 (Payment of monthly salaries and supplementation)
Answer	The service provider is expected to process the payments where possible according to local legislations. Only once GPS has been fully rolled out worldwide with APIs will it be possible to connect to the financial system. The Ministry will be performing payment of the monthly salaries and supplementation based on payment data provided by the Contractor through API integration. Timeline implementation will be in consultation between Contractor and the Ministry.

Question 31	Can the Contracting Authority confirm that sanctions legislation, international payment restrictions, war, political instability, currency restrictions and other geopolitical constraints will be considered circumstances beyond the reasonable control of the Contractor and will not result in KPI penalties or contractual liability? If not, could you please explain why?
Source	Annex D (R21-R22); Descriptive Document 2.1, 3.4; Annex G
Answer	We confirm that sanctions legislation, international payment restrictions, war, political instability, currency restrictions and other geopolitical constraints will be considered circumstances beyond the reasonable control of the Contractor and will not result in KPI penalties or contractual liability. [Amended in Schedule of Requirements]

Question 32	Can the Contracting Authority clarify which remediation measures are expected from the Contractor, under which circumstances this obligation arises and what limitations apply to such obligation? If not, could you please explain why?
Source	Annex D – Schedule of Requirements - R47
Answer	No, we cannot specify precisely which remediation measures will be expected, as the appropriate measures will vary depending on the specific circumstances of each situation and the extent to which such measures are proportionate.

Question 33	Can the Contracting Authority confirm that KPI results will be adjusted to reflect errors, delays or other circumstances caused by the Contracting Authority, its missions, its systems or any third parties engaged by the Contracting Authority? If not, could you please explain why?
Source	Annex D – Schedule of Requirements - R34
Answer	The Contracting Authority confirms that it will consider its own or its engaged third parties' errors or delays (however, not Subcontractors' errors or other Third Parties engaged by the Contractor's errors or delays) when assessing KPIs and, if these demonstrably affect performance, KPI results may be reviewed and where appropriate adjusted or disregarded, in a transparent way and in consultation with the Contractor. [Amended in Schedule of Requirements]

Question 34	Can the Contracting Authority confirm that the term "all costs" does not entitle the Contracting Authority to recover indirect losses, consequential losses, reputational damages, lost savings, loss of profit or any other form of indirect damage? If not, could you please explain why?
Source	Annex D – Schedule of Requirements - R31
Answer	See our answer to question 35.

Question 35	Can the Contracting Authority confirm that the provision stating that "all costs are to be borne by the Contractor" is limited to direct losses demonstrably caused by the Contractor and remains fully subject to the contractual liability regime? If not, could you please explain why?
Source	Annex D – Schedule of Requirements - R31
Answer	The provision stating that "all costs are to be borne by the Contractor" has been removed in R31. If a situation arises, liability and the allocation of costs will be assessed in accordance with Article 19 of the ARVODI-2025 and the circumstances of the specific case. [Amended in Schedule of Requirements]

Question 36	Can the Contracting Authority clarify what is meant by the requirement that incidents must be resolved "immediately"? If not, could you please explain why?
Source	Annex D – Schedule of Requirements - R31
Answer	The requirement, "Immediately" refers to the commitment to act at once and to make maximum efforts to resolve the incident, especially where the continuity and correctness of payroll are affected.

Question 37	Within the payroll industry, services are generally performed on the basis of an obligation of best efforts. The "first time right principle" appears to impose an obligation of result. Such an obligation is not consistent with the role and responsibilities of the Contractor and may conflict with the professional and ethical standards applicable to the Contractor.
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	Can the Contracting Authority confirm that the Contractor's obligations under the Agreement constitute obligations of best efforts and do not constitute guarantees or obligations of result? If not, could you please explain why?
Source	Annex D – Schedule of Requirements - R8
Answer	The Contracting Authority acknowledges that payroll services are often described as obligations of best efforts, but in this Agreement such a best effort obligation alone is not sufficient. Because payroll directly affects employees' salaries, tax withholdings and social security contributions, the Contractor must organize its processes and controls so that outcomes are correct the first time as a standard. The "first time right" principle is not an absolute guarantee that no error will ever occur, but an outcome-oriented quality standard requiring a robust payroll process, appropriate checks and controls, and prompt correction and prevention of errors. In view of the critical nature of salary processing, the Contracting Authority cannot confirm that the Contractor's obligations are limited to generic best efforts; the Contractor is expected to meet the first time right standard as set out in the Agreement.

Question 38	Can the Contracting Authority clarify what is meant by the term "first time right principle"? If not, could you please explain why?
Source	Annex D – Schedule of Requirements - R8
Answer	The gross-net calculations must be carried out by the Contractor in accordance with the "first-time-right" principle. This means that the calculations should be correct the first time, instead of fixing mistakes later. The "first time right" principle is not an absolute guarantee that no error will ever occur, but an outcome-oriented quality standard requiring a robust payroll process, appropriate checks and controls, and prompt correction and prevention of errors.

Question 39	Can the Contracting Authority confirm that the Contractor may rely on the accuracy, completeness, reliability and lawfulness of the information and documentation provided by the Contracting Authority, and that the Contracting Authority remains responsible for any consequences resulting from inaccurate, incomplete, unreliable or unlawful information? If not, could you please explain why?
Source	Annex D – Schedule of Requirements - R4
Answer	The Schedule of Requirements clearly allocates extensive legal, fiscal and payroll expertise—and the duty to monitor and implement changes in external laws and treaties—to the Contractor. The Contracting Authority's role is narrower: it must notify the Contractor of changes in <u>its own internal regulations</u> (such as LSR 2020, Mission Version). Against that background, the Contractor cannot be told that it may simply rely on all information and documentation from the Contracting Authority as accurate, complete, reliable and lawful, nor that the Contracting Authority will bear responsibility for all consequences of any inaccuracies.

Question 40	Can the Contracting Authority clarify whether the term "respond" means: a substantive final response; or an acknowledgement of receipt including an indication of the expected timeframe for a substantive response? If not, please explain why.
Source	Annex D – Schedule of Requirements - R3

Answer	The answer to this question can be found Annex D- Schedule of requirements - R3. A complete response (meaning both an acknowledgement of receipt and a substantive final response) is expected within 48 hours. See R3: "The Contractor shall acknowledge, process and <u>respond</u> to all messages, requests and enquiries from the Contracting Authority <u>within 48 hours</u>. Where a <u>complete response</u> cannot reasonably be provided within 48 hours, the Contractor shall, within the same 48-hour period, provide an <u>interim response</u> confirming: * that the request has been received and is being processed; * the reason why a complete response is not yet available; and * the expected date and time by which a substantive response will be provided. The Contractor shall adhere to the communicated timeline and keep the Contracting Authority without undue delay informed of any further response delays."
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Question 41	Can the Contracting Authority confirm that, for complex legal, tax, payroll or compliance-related matters, a substantive response period will be agreed between the parties on a case-by-case basis? If not, could you please explain why?
Source	Annex D – Schedule of Requirements - R3
Answer	Yes, the Contracting Authority can in principle confirm that, for complex legal, tax, payroll or compliance related matters, the Parties will agree a substantive response period on a case-by-case basis. For issues that are reasonably classified by either party as complex, the Parties will consult and agree an appropriate response period, taking into account the urgency of the matter, operational needs of the Contracting Authority, and the Contractor's duty to provide accurate and compliant advice. This preserves flexibility, avoids a rigid fixed deadline that may be unrealistic in difficult cases, and ensures that both parties remain involved in determining a reasonable timeline in each specific situation. [Amended in Schedule of Requirements]

Question 42	Can the Contracting Authority confirm that any clarifications, interpretations and amendments agreed through the Nota van Inlichtingen shall prevail over conflicting provisions in the Schedule of Requirements and other procurement documents? If not, could you please explain why?
Source	Annex D – Schedule of Requirements
Answer	Yes, we can confirm that all amendments agreed through the Information Notice (Nota van Inlichtingen) shall prevail over conflicting provisions in the Tender Documents. See also the answer to question 17 and notice 3.

Question 43	Do you expect the contractor to provide the exact format of the monthly output report such as the one share in Annex E1 and E2 or will be accepted in a different format including the same information?
Source	Annex D - Schedule of Requirements v1.0.pdf - R13 – "according to format in Annex E-1:" according to format in Annex E-2" Page 4
Answer	See the answer to question 24.

Question 44	Are you referring to the registration to the third-party authority based on local legislation and regulations when there are a new hire or leavers for employees or retirements?
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Source	Annex D - Schedule of Requirements v1.0.pdf - R17 "New recruitments, leavers, and retirements" Page 6
Answer	We indeed refer to the (de-)registration with the relevant third-party authorities, in accordance with applicable local laws and regulations, in all cases of new hires, leavers and retirements. [Amended in Schedule of Requirements]

Question 45	According to the in-country legislation where possible, the contractor will execute the payment on behalf of the client and if not, the contract should be able to provide a bank file for the client to execute the bank file. Can you confirm if our understanding is correct?
Source	Annex D - Schedule of Requirements v1.0.pdf - R21 "Payment of monthly salaries and supplementation" Page 7 "Where possible according to local legislations, payments of salaries and supplementations are to be executed by the Contractor on behalf of the Contracting Authority"
Answer	No, we cannot confirm this. R21 of the Schedule of Requirements lists the different ways of methods of payment. The method of payment depends on the specific context in each country. It is not possible to execute a bank file by the Contracting Authority in all countries. Please note that bank files are only possible for the countries and currencies in the attached list in Annex I.

Question 46	The future architecture describes an integration between the Contracting Authority's systems and GPS through SAP BTP middleware. Can the Contracting Authority confirm that Contractors may utilize their standard integration architecture for SAP SuccessFactors Employee Central, provided all functional, security, compliance and data exchange requirements are met? As part of its standard global payroll operating model, the Contractor provides a maintained, standardized integration connector for SAP SuccessFactors Employee Central. This integration framework includes country-specific payroll data mappings and mandatory payroll fields required to support compliant payroll processing across different jurisdictions. Can the Contracting Authority therefore confirm that compliance with the integration requirements may be achieved through the Contractor's standard SuccessFactors integration framework, rather than requiring a direct connection between the Contractor and GPS via the architecture described in the future-state design?
Source	Annex D - Schedule of Requirements v1.0.pdf - R28 Integration with HR system
Answer	The Contracting Authority cannot confirm this. All integrations with GPS and the Contracting Authority's systems must pass through the SAP Business Technology Platform (SAP BTP). This means: • The SAP BTP middleware is the mandatory integration layer; • All connections and data exchanges between the Contractor's systems, GPS and the Contracting Authority's systems must be routed via SAP BTP. Parts of the existing integration to SAP Successfactors—such as authentication logic, data models, and business logic—can often be reused or adapted for a BTP-based connection. [Amended in Schedule of Requirements]

Question 47	Local legislation and regulations in many jurisdictions require payslips to be provided in the local language. Can the Contracting Authority confirm whether compliance with this requirement may be achieved by providing locally
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	compliant payslips in the required local language, supplemented by a centralized employee portal that provides standardized payroll information and high-level pay details in English for all employees globally?
Source	R14 – Payslip provision - page 5
Answer	Under this Contract, it is the sole responsibility of the Contractor to ensure that, in addition to the locally compliant payslip in the required local language, an English-language payslip is provided to all employees engaged under the Contract. The Contractor shall arrange and manage any systems or tools necessary to fulfil this obligation. [Amended in Schedule of Requirements]

Question 48	Are you expecting to have a separate payment file per type of mission?
Source	R21 – Payment of monthly salaries and supplementation – page 7
Answer	It is not necessary for the Contractor to provide a separate bank file for each mission. The Contractor may use consolidated or centralized payment processing, provided that all payments are executed correctly, on time, and in full compliance with the applicable local laws and the requirements of this Contract.

Question 49	Please confirm whether a Tenderer must provide payroll services in every country included within a Lot in order to submit a compliant Tender for that Lot. Given the size, complexity and geographical diversity of the Lots. A Tenderer may not offer services in every country within a Lot despite having extensive global payroll capabilities and coverage across the vast majority of countries included. Would the Contracting Authority accept a Tender where the Tenderer clearly identifies the countries within a Lot that are included in its proposed service scope and the countries that are excluded, without being deemed non-compliant or excluded from further participation? Allowing this approach would promote greater competition and enable the Contracting Authority to evaluate solutions from experienced global payroll providers with proven delivery capabilities, governance frameworks and broad international coverage, rather than limiting participation to providers able to support every country within a predefined Lot.
Source	R35 - Contract – Page 11
Answer	No, we cannot accept this. A Tender must be submitted for all countries within a Lot. If a Tenderer cannot provide the Services in certain countries within the Lot, they must seek cooperation with parties that can (working together either as partners in a consortium, or as Contractor and Subcontractors).

Question 50	R36 specifies an implementation period of 12 months. Although the Tenderer has the capability to support a 12-month implementation, our experience with global payroll projects of comparable scale and complexity indicates that a minimum timeline of 18 months is generally required for a successful implementation taking into account internal resource availability of the contracting authority and country legislative requirements. Are you open to accepting a timeline minimum of 18 months for implementation?
Source	R36 – Implementation Strategy – Page 13
Answer	No, the Contracting Authority is not open to committing to a minimum implementation timeline of 18 months. The implementation period has been set based on our operational needs, planning cycles and the urgency of ensuring continuity and compliance in our payroll and related processes. A minimum duration of 18 months would not align with these requirements and could delay

	the benefits and risk reductions the Contracting Authority aims to achieve with this Contract.
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Question 51	R28 refers to "The Contracting Authority (EDV)" as the party responsible for connecting to the GPS APIs and pushing/pulling data. Could the Contracting Authority confirm the respective technical responsibilities of the Contracting Authority and the Contractor for the implementation, development, testing, maintenance and operation of the API integrations?
Source	R28 – Integration with HR System – Page 10
Answer	The Contracting Authority confirms that the Contractor will bear the primary technical responsibility for the implementation, development, testing, maintenance and operation of the API integrations. • The Contractor is responsible for: • Designing and documenting the API integrations in line with the agreed architecture and security requirements; • Developing and configuring the required APIs and connectors; • Planning and executing unit, integration and system testing of the API integrations; • Supporting User Acceptance Testing (UAT) related to the API integrations; • Operating, monitoring and maintaining the API integrations, including incident handling and corrective measures; • Managing changes, versions and updates of the API integrations; • Implementing and managing security certificates. • The Contracting Authority will: • Make the necessary staff available for coordination, functional input and testing (UAT); • Provide access to relevant existing systems and APIs, including documentation, within reasonable limits; • Collaborate with the Contractor on incident resolution and change approvals. The Contracting Authority provides time and people for cooperation and decision-making, while the Contractor assumes the main technical responsibility for the API integrations. [Amended in Schedule of Requirements]

Question 52	Point of contact for external parties and all local authorities will be Contracting Authority. In case of any payroll matters, Contracting Authority will reach the contractor for support. Do you agree on this scenario ?
Source	R3 – Communication responsibilities and contact mannners
Answer	We do not agree with this scenario. The Contractor acts as the point of contact for the Contracting Authority to external parties and all local authorities.

Question 53	The Contractor operates a global technology platform and applies a comprehensive AI governance framework that is designed to ensure compliance with applicable laws and regulations, including the EU AI Act, and to address privacy, information security, transparency, human oversight, and quality controls.
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	Given the scale and global nature of the Contractor's services, obtaining prior written approval for each individual AI functionality used within the services may not be practical or operationally feasible. Can the Contracting Authority confirm that the requirements regarding AI may be satisfied through the Contractor's existing AI governance, compliance, and risk management framework, provided that: • the Contractor remains compliant with applicable laws and regulations, including the AI Act; • the Contractor provides transparency regarding material AI functionalities that process Contracting Authority data; • data of the Contracting Authority is not used to train foundation models or third-party AI models without prior permission; and • the Contractor notifies the Contracting Authority of material changes to AI functionalities that materially affect the services or the processing of Contracting Authority data? In such case, can the Contracting Authority confirm that separate prior written approval is not required for each individual AI functionality that forms part of the Contractor's standard global service offering?
Source	R41
Answer	The Contracting Authority confirms the purpose of the AI governance controls as described in the requirements is to safeguard the confidentiality, integrity and availability of the Contracting Authority's data, and the Contracting Authority's compliance with applicable laws and regulation. Controls other than those specified are permitted, provided they achieve an equivalent level of protection and compliance, and are proposed in accordance with the 'comply or explain' procedure. [Amended in Schedule of Requirements]

Question 54	The Contractor operates a mature global compliance and sustainability framework and already has policies and processes addressing human rights, labor practices, ethics, supplier management, environmental responsibility, risk assessment, remediation, monitoring, and reporting. Will the Contracting Authority accept existing corporate policies and due diligence processes as fulfillment of requirements R42-R47, where these policies are substantially equivalent to the requested Responsible Business Conduct (RBC) policy and are demonstrably aligned with the OECD Guidelines and UNGPs?
Source	R42 to R47
Answer	The Contracting Authority can accept existing corporate policies and due diligence processes, as long as they are demonstrably aligned with the OECD Guidelines and UNGPs and can be mapped clearly and concretely to the specific requirements, scope, timelines and communications to the Contracting Authority of R42–R47 for this Contract. Where necessary, the Contractor may need to supplement or adapt its existing framework to ensure full compliance with these contractual requirements. [Amended in Schedule of Requirements]

Question 55	Explanation R31 provides that where a mistake or incident is caused or created by the Contractor, “all costs are to be borne by the Contractor.” The requirement is understandable insofar as the Contractor should correct errors for which it is responsible. However, the reference to “all costs” is potentially much broader. It could be interpreted as a separate and unlimited
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	indemnification obligation covering any costs incurred by the Contracting Authority or third parties as a result of an incident, irrespective of the agreed liability regime. This creates uncertainty because the Contract already contains a comprehensive liability regime in Article 19 ARVODI 2025. The allocation of financial consequences of a breach or incident should remain subject to that regime rather than creating a potentially unlimited parallel recovery mechanism through a Schedule of Requirements. Proposed amendment R31: In case a mistake or incident is caused or has been created by the Contractor, the Contractor shall, at its own cost, take the corrective actions reasonably necessary to remedy the mistake or incident. Any liability of the Contractor for other costs, losses or damages arising from such mistake or incident shall be determined in accordance with Article 19 ARVODI 2025. Question Could the Contracting Authority please confirm that it accepts the above amendment and that R31 is not intended to create a separate or unlimited indemnification obligation outside the agreed liability regime? If the proposed amendment is not acceptable, could the Contracting Authority please specify the alternative wording it would accept to distinguish between the Contractor's obligation to correct its own errors at its own cost and its liability for consequential costs, losses or damages under Article 19 ARVODI 2025?
Source	R31
Answer	See the answer to question 35.

Question 56	Explanation The Contractor accepts that, on expiry or termination, Contracting Authority data and existing documents should be returned or made available without an additional charge merely for releasing that data. However, R37 could be interpreted more broadly as requiring up to six months of transition activities and potentially extensive assistance to a replacement provider free of charge. There should therefore be a distinction between (i) ordinary return or transfer of existing Contracting Authority data and documents, and (ii) additional transition services, technical assistance, bespoke data conversion, migration activities or other services requested to facilitate transition to a successor. This is also necessary to ensure consistency with the proposed amendment to Article 7.1 of the Draft Agreement. Proposed amendment Once the Contract expires, the Contractor will erase the Personal Data, return it to the Contracting Authority, or will transfer all necessary information and documents to the new Contractor, free of charge, whichever the Contracting
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	Authority prefers. The foregoing obligation to provide information and documents free of charge applies to the return or transfer of existing Contracting Authority data and documents in the Contractor's standard available format. Any additional transition, migration or technical assistance outside the scope of the Services shall be subject to mutual agreement between the Parties. Question Could the Contracting Authority please confirm that it accepts the above clarification? If the proposed amendment is not acceptable, could the Contracting Authority please specify the alternative wording it would accept to distinguish between the ordinary return of Contracting Authority data and documents and additional transition or migration services requested from the Contractor?
Source	R37
Answer	We will amend R37 to: Exit Strategy The Contractor agrees with the intention of the Contracting Authority to start the phased transfer of activities six months before the end of the contract. This means that the Contracting Authority, in consultation with the Contractor, determines which missions will be transferred to another Contractor before the end of the Agreement. Once the contract expires, the Contractor will erase the Personal Data, return it to the Contracting Authority, or will transfer all necessary information and documents to the new Contractor, free of charge, whichever the Contracting Authority prefers. The Contractor will delete any copies, barring statutory rules to the contrary. The way in which this will be done will be agreed upon at that point in time. The foregoing obligation to provide information and documents free of charge applies to the return or transfer of existing Contracting Authority data and documents. Additional transition, migration or technical assistance outside the scope of the Services shall be subject to mutual agreement between the Parties. [Amended in Schedule of Requirements]

4. Draft Agreement

Question 57	Due to the nature of the assignment, <i>[company name – anonymized by Contracting Authority]</i>, just like you, qualifies as an independent data controller in relation to the work we carry out for you. In the “client” and “contractor” relationship, it is important to determine whether the contractor processes personal data in accordance with the client’s instructions and under the client’s (express) responsibility. Such instructions and responsibility are essential for determining whether a party is a data controller or a data processor. Given that you have commissioned us to carry out a task that is not primarily focused on the processing of personal data, that we carry out this task independently, and that you engage us on the basis of our professional expertise, such instructions and responsibility do not apply. After all, we determine which documents are required to carry out our work and what we do with those documents. We therefore qualify as a data controller. This position is confirmed in the enclosed guidelines. The guidelines are drawn up by relevant professional organizations, amongst others the NOB (<i>de Nederlandse Orde van Belastingadviseurs</i>), the NBA (<i>de Koninklijke Nederlandse Beroepsorganisatie van Accountants</i>) and the NIRPA (<i>het Nederlands instituut van register payroll accounting</i>). These guidelines have been agreed with the Dutch Data Protection Authority. For the above mentioned reasons, we do not need to set out separate arrangements in a Data Processing Agreement (Annexes C1 and C2) with you regarding the processing of personal data. In light of the above, do you agree that both parties qualify as independent data controllers and confirm that the Data Processing Agreement (Annex C2) and Clause 12.3 ARVODI-2025 are hereby declared inapplicable and would you agree that the final sentence of Clause 12.2 ARVODI-2025 should be deleted?
Source	Agreement Clauses 1.4, 2.3, 7.3, Annex C1 (SCC), Annex C2 (DPA), Descriptive Document §2.3 Data Processing Agreements and Standard Contractual Clauses, §8.1 Agreement and Government Terms and Conditions, and ARVODI-2025 Clause 12.2. <u>Clause 1.4, subparagraph 2, 2.3 and 7.3 Agreement; and</u> <u>Clauses 2.3 and 8.1 Descriptive Document; and</u> <u>Clause 12.2 ARVODI-2025</u>
Answer	No, we do not agree. We are of the opinion that Contractor has the role of Processor. Because Contractor processes personal data on behalf of and under the instructions of the Contracting Authority, it qualifies as a data processor under the GDPR.

Question 58	You may extend the Agreement unilaterally. We wish to retain the right to refuse such an extension. Under certain circumstances, we cannot reasonably be expected to agree to an extension. We propose adding the following sentence to Clause 2.2: “The Contractor is free to refuse this extension.” Do you agree to this?
Source	Agreement Clause 2.2 (Contract term).
Answer	No, we do not agree to this. Allowing the Contractor to refuse an extension would create an unacceptable risk to the continuity of the Services – which is of significant importance to the Contracting Authority.

	By submitting a Tender, the Contractor confirms its intention and ability to provide the Services for the full 10-year term of the Contract, including any extensions provided for under the Contract.
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Question 59	Clause 6.3 up to and including 6.5 Agreement We do not consider it desirable for you to have the right to carry out, or commission, audits to verify compliance with the Agreement. Such audits entail significant costs. Furthermore, given the large number of clients we serve, allowing audits to be carried out by or on behalf of clients would disrupt our business operations. Can you confirm that you will not carry out, or commission, any audits? If you are not prepared to do so, we would like to amend this clause in such a way as to partially restrict your right to audit. We propose that, should you intend to carry out an audit (or have one carried out), prior consultation takes place between the parties. We also consider it reasonable that you should only be permitted to carry out an audit if there are valid grounds for doing so. Furthermore, you must bear the costs of such an audit, as you wish to carry it out (or have it carried out). Can you agree to this?
Source	Agreement Clauses 6.3–6.5 (Audit Rights).
Answer	We cannot confirm this. With regard to the costs of an audit, each Party will bear the costs it incurs in connection with the audit.

Question 60	<u>Clauses 7.3 and 7.4 Agreement</u> Under statutory and (professional) regulations (including Article 2:10 of the Dutch Civil Code) as well as internal retention guidelines for quality systems, we are obliged, in the context of the assignment, to maintain a file containing copies of relevant documents; this file must – under those same regulations – remain our property. In doing so, we shall comply with the minimum statutory retention periods. We request that you include the following clause: <i>"Notwithstanding the foregoing, the Contractor shall maintain and continue to maintain a file relating to the assignment, containing copies of relevant documents. The Contractor shall retain its file for a period that is acceptable for the proper practice of the profession and that complies with the statutory provisions and professional rules regarding retention periods."</i>
Source	Agreement Clauses 7.3 and 7.4.
Answer	The Contracting Authority does not accept the proposed amendment. Clauses 7.3 and 7.4 will remain unchanged. The Contracting Authority acknowledges that the Contractor may be required to retain certain information in order to comply with applicable statutory or professional requirements. To the extent such retention is mandatory, the Contractor may retain the relevant information for the minimum period required under the applicable laws or professional rules. Any information retained during such period shall remain subject to all applicable contractual obligations and conditions governing the handling, security, confidentiality and protection of such information. Upon expiry of the applicable minimum retention period, the obligations under Clauses 7.3 and 7.4 shall apply in full.

Question 61	Clause 9.1 Agreement In the event of a breach of our confidentiality obligation, a penalty of EUR 30,000 per incident shall apply. This penalty clause is in addition to any other rights to which you are entitled, including your right to compensation. This
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	means that we would not only be liable to pay a substantial penalty, but could also be held liable for damages. You have sufficient contractual and statutory remedies to obtain compensation for your losses should we breach our duty of confidentiality. Such a substantial penalty clause is therefore unnecessary and, in our view, disproportionate. We therefore propose that the penalty clause be removed. If you are not prepared to do so, we would like the penalty amount to be reduced to €25,000 per incident. Furthermore, we would like the penalty amount to be deducted from any compensation payable. In light of the above, are you prepared to delete Clause 9.1? If not, are you prepared to amend Clause 9.1 in accordance with our suggestions?
Source	Clause 9.1 Agreement
Answer	We will not amend Clause 9.1 of the Agreement and will therefore maintain the stipulated amount of EUR 30,000 per incident. The Contracting Authority considers this amount proportionate in view of the value and scope of the Assignment and the importance of the confidentiality obligations under the Agreement. The stipulated amount serves as an additional incentive for the Contractor to comply with these obligations and to ensure that confidential information is adequately protected.

Question 62	<u>Missing clause 1</u> The assignment shall be carried out by the relevant professionals in accordance with the rules of conduct and professional standards applicable to them. This is not taken into account in the terms and conditions and/or (draft) Agreement. To confirm that the aforementioned rules are being observed, we propose including the following clause in the Agreement. Do you agree to this? <i>"X.X The Assignment shall be carried out by the Contractor in accordance with the rules of conduct and professional standards applicable to the professionals involved in the performance of the Assignment. The Contractor shall at no time be obliged to act or refrain from acting in any way that is contrary to or incompatible with the aforementioned rules."</i>
Source	-
Answer	The Contracting Authority enters into an Agreement with a Contractor. It is the responsibility of the Contractor to ensure that the persons who will perform the work also act in accordance with the rules applicable to them. For this reason, the Contracting Authority does not agree to your proposal.

Question 63	<u>Missing clause 2</u> There is no clause regarding the accuracy of the information you provide to us in connection with the performance of this assignment. In order for us to carry out our work correctly, it is essential that accurate, complete and reliable information is provided and that we may rely on it. This also leads to the best result – and the best price – for you, as it allows us to focus entirely on fulfilling the Agreement, rather than spending extra hours checking whether all the information received is correct. That said, we do take our responsibility seriously and will not rely on information that is manifestly incorrect. We request that you include the following clause in the Agreement: <i>"X.X The Contractor may rely on the accuracy, completeness and reliability of the information provided to it, even if it originates from third parties, unless</i>
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	and insofar as the Contractor knows or ought reasonably to know that the information is incorrect, incomplete or unreliable.”
Source	-
Answer	We do not agree with the inclusion of this clause. See also the answer to question 79.

Question 64	Missing clause 3 The ARVODI-2025 does not contain any provisions regarding situations where the contractor provides a SaaS service to the Client as part of the Assignment (such as, for example, the use of tools and/or software). We would therefore like to append our SaaS terms and conditions to the Agreement. Do you agree to this?
Source	-
Answer	We do not agree to this proposal. The Assignment concerns the provision of a complete payroll service and does not constitute the procurement of an IT or SaaS solution. The Contractor may use tools and/or software, including SaaS solutions, as part of providing the payroll Service, but this does not change the nature of the Services being procured. In the view of the Contracting Authority, the ARVODI-2025 terms are sufficient for the Services.

Question 65	Can the Contracting Authority confirm that, in the event of substantial changes to the number of countries, missions, employees or payroll volumes, the parties will consult in good faith regarding an adjustment of fees and/or other contractual terms in order to maintain the commercial equilibrium of the Agreement? If not, could you please explain why?
Source	Annex A - Draft Agreement - Article 8.4
Answer	We cannot agree to this. In the event of substantial changes the Parties will consult in good faith with each other regarding the fees. [Amended in Draft Agreement]

Question 66	Explanation Article 6.3 and DPA Article 11.2 provide for broad audit rights, including audits among the Contractor’s Staff. For standardised global services delivered through shared systems and environments, reasonable safeguards are required to protect the security and integrity of the Contractor’s systems and the confidentiality of information relating to other customers. Proposed amendment 6.3 If concrete circumstances give cause to do so, the Contracting Authority may perform an audit, or have an audit performed, upon reasonable prior notice. Any such audit shall be limited to the scope reasonably necessary to verify compliance with the Contract, shall be conducted in a manner that does not unreasonably disrupt the Contractor’s operations, and shall not provide access to data of other customers or to shared systems or environments where such access could compromise confidentiality or security. Where relevant independent audit reports or certifications, including SOC reports, provide sufficient information to address the circumstances giving rise to the audit request, the Contracting Authority shall take such reports or certifications into account before requiring a separate audit. Add the following to the end of DPA Article 11.2:
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	Where relevant independent audit reports or certifications, including SOC reports, provide sufficient information to address the circumstances giving rise to the audit request, the Contracting Authority shall take such reports or certifications into account before requiring a separate audit. Any audit shall not require access to confidential information or Personal Data relating to other customers of the Contractor. Question Could the Contracting Authority please confirm that it accepts the above amendment? If the proposed amendment is not acceptable, could the Contracting Authority please specify the alternative wording it would be prepared to accept that allows relevant independent audit reports and certifications to be taken into account before requiring a separate audit and ensures that an audit does not require disclosure of confidential information or Personal Data relating to other customers?
Source	Article 6.3 and DPA Article 11.2
Answer	The Contracting Authority confirms that it takes independent audit reports and certifications into account before requiring a separate audit. The Contracting Authority confirms that an audit will be performed upon reasonable prior notice, and that an audit does not require disclosure of confidential information or Personal Data relating to other customers. An audit shall be limited to the scope reasonably necessary to verify compliance with the Contract. [Amended in Draft Agreement]

Question 67	Explanation Article 7.1 requires the Contractor, upon termination or expiry, to take whatever action is reasonably necessary to enable the Contracting Authority or a replacement contractor to take over the Services without impediment. We fully recognize the need for appropriate exit assistance and continuity at the end of the Contract. However, the current wording could potentially require the Contractor to provide an undefined range of services beyond the scope of the contracted Services. The nature and extent of additional transition assistance cannot necessarily be determined at the start of a long-term contract. It may depend on the replacement solution, the successor provider, technical requirements and the circumstances existing at the time of transition. The proposed amendment therefore preserves the existing exit obligation for activities within the scope of the Services while providing that genuinely additional transition or technical assistance is to be agreed between the Parties. Proposed amendment On any termination or expiry of the Contract, the Contractor shall, at the Contracting Authority's request, take whatever action within the scope of the Services is reasonably necessary so that the new contractor and/or the Contracting Authority can take over the Services without impediment. Any additional transition or technical assistance outside the scope of the Services shall be subject to mutual agreement between the Parties.
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	Question Could the Contracting Authority please confirm that it accepts the above amendment? If not, could the Contracting Authority please specify what alternative wording it would accept to define the scope of exit assistance and the basis on which transition services falling outside the contracted Services would be provided?
Source	Article 7.1
Answer	We do not agree to the proposed amendment. Article 7.1 already states 'whatever action is <i>reasonably necessary</i>'. This provides an appropriate limitation to the Contractor's obligation. The Contracting Authority therefore does not consider it necessary to further limit the exit assistance to activities strictly within the scope of the Services or to make additional transition or technical assistance subject to mutual agreement. Tenderers shall take the current wording of Article 7.1 into account when preparing and pricing their Tender.

Question 68	Explanation Article 7.3 already contains a clear obligation to return the relevant data within two months and permits the Contracting Authority to claim damages caused by a failure to do so. The Contractor considers it unreasonable to also demand an additional daily penalty. Proposed amendment Retain Article 7.3 and delete only the penalty wording: 7.3 The Contractor will return the data referred to in article 12.1 of the ARVODI 2025 [and the following data: [...]] within 2 months after the Contract has ended, or earlier as agreed. The obligation under this paragraph will continue to exist in that case and the Contractor will be liable for the damage caused by the breach. After returning the data, Contractor will erase all data within 6 months. Question Could the Contracting Authority please confirm that it accepts the above amendment and will remove the contractual penalty from Article 7.3, while retaining the data-return obligation and the ordinary remedy for any resulting damage? If the proposed deletion is not acceptable, could the Contracting Authority please specify the alternative wording that it would be prepared to accept?
Source	Article 7.3
Answer	We confirm that we accept the above amendment and that we will remove the contractual penalty from Article 7.3. [Amended in Draft Agreement]

Question 69	Explanation The contract provides that, in the event of a breach of the confidentiality obligations applicable to the Contractor and its Staff pursuant to Article 11 of the ARVODI 2025, the Contractor shall pay a penalty of EUR 30,000 per event. Contractual penalties of this nature are not customary in agreements for comparable services, particularly where the agreement already provides contractual remedies and a liability regime for breaches by the Contractor. In addition, a fixed penalty payable per event may result in liability that is disproportionate to the nature and actual consequences of a breach. Such additional and potentially cumulative exposure may also need to be reflected by tenderers in their risk assessment and ultimately in the pricing of the services. Proposed amendment Could the Contracting Authority please confirm that it is willing to remove this penalty and instead address any breach of confidentiality through the otherwise applicable contractual remedies and liability provisions? If the proposed deletion is not acceptable, could the Contracting Authority please specify the alternative wording that it would be prepared to accept?
Source	Article 9.1
Answer	See the answers to questions 96 and 97.

5. ARVODI-2025

Question 70	We cannot agree to provide a bank guarantee, but we are prepared, at your request, to provide a group guarantee. In our view, such a declaration provides sufficient security, as the parent company will compensate you in the unlikely event that the tenderer fails to fulfil its contractual obligations. If you intend to make payments for services that have not yet been provided, we request that you declare Clause 17 ARVODI-2025 inapplicable. Do you agree to this?
Source	Clause 17 ARVODI-2025
Answer	We do not agree to declare Article 17 of ARVODI-2025 inapplicable. Article 17 concerns the possibility for the Contracting Authority to request a bank guarantee in the event that an advance payment is made. We currently are not making any advance payment. Therefore, no bank guarantee is required at this stage. However, we wish to retain the option to request such security if an advance payment is made in the future. In such a case, we will consider whether a group guarantee will be sufficient.

Question 71	In this clause, you have set out situations in which the contractor's limitation of liability ceases to apply. Under the first bullet point, you have included the following: "in the event of claims for damages arising from death or personal injury; and/or". We assume that this means the limitation of liability ceases to apply if a third party claims damages arising from death and/or personal injury. Could you please confirm this?
Source	Clause 19.3 subparagraph a. ARVODI-2025
Answer	We cannot confirm this interpretation. Article 19.3(a) of the ARVODI-2025 is not limited to claims brought by third parties. The limitation of liability under Article 19.2 ceases to apply in the event of claims for damages arising from death or personal injury, irrespective of whether such claim is brought by a third party or by one of the parties, insofar as applicable.

Question 72	The final sentence of subparagraph d. provides that you may recover fines imposed on you from the contractor. The recovery of fines is not consistent with the operation of the GDPR. Under Clause 83 of the GDPR, fines may be imposed on a processor or a controller if they have acted in breach of a (penalised) obligation under the GDPR. However, there is no legal basis under which the client may be fined for an offence attributable to the contractor. The client may only be fined if it has breached an obligation incumbent upon it. This applies regardless of whether there is a data processor–data controller relationship between the parties or a relationship between two data controllers. Therefore, we ask you to delete the last sentence of Clause 19.3 subparagraph d. ARVODI-2025. Do you agree to this?
Source	Clause 19.3 subparagraph d. ARVODI-2025
Answer	We do not agree to delete the last sentence of Article 19.3(d) of the ARVODI-2025. No deviation from this provision is intended. Where a fine is imposed on the Contracting Authority as a result of an attributable failure by the Contractor to comply with its obligations under the Agreement, the resulting financial loss incurred by the Contracting Authority may be recovered from the Contractor in accordance with Article 19 of the ARVODI-2025. The provision concerns the contractual allocation of liability

	between the Parties and does not determine which party may be fined under the GDPR.
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Question 73	Pursuant to this clause, the client is granted a right to use the intellectual property rights (IP rights) relating to the Results. As this clause also covers IP rights already held by the contractor, we would like to see a provision added stating that this concerns the use of the IP rights within the framework (and for the purpose) of the agreement concluded between the parties. Would you therefore agree to the following addition (underlined section) to Articles 23.2: <i>"[...] to publish (or cause to be published) and to reproduce (or cause to be reproduced), all within the scope of the purpose for which and the persons for whom the Results are intended [...]"</i> ?
Source	Clause 23.2 ARVODI-2025
Answer	We do not agree to the proposed amendment. Article 23.2 already applies specifically to the results of the Services achieved partly or wholly using existing intellectual property rights. The right of use granted to the Contracting Authority is therefore already linked to the framework of the Agreement and the performance of the Services.

Question 74	Could you please clarify whether, under the tender conditions, in particular clause 19.2, liability can be limited to direct damages only, thereby excluding liability for indirect, consequential, special, incidental, or punitive damages?
Source	Clause 19.2
Answer	No distinction is made between different types of damage (for example, direct and indirect damage), as this distinction is not made in legislation either. Moreover, the Contracting Authority does not wish to limit liability any further. Clause 19.2 shall therefore remain unchanged.

Question 75	The obligations contained in this Article already arise directly from applicable law, to the extent that they are legally permissible, and therefore do not need to be expressly agreed by the Tenderer with each of its subcontractors. The Tenderer therefore requests that this provision be declared inapplicable. Can the Contracting Authority agree to this request? If not, please explain the reasons why?
Source	ARVODI 2025 – Article 26.5
Answer	We do not agree to declare this provision inapplicable. The Contractor is responsible for ensuring that the obligations set out in Article 26.5 are imposed on the parties it engages for the performance of the Services. The Contractor remains responsible for determining how these obligations are incorporated into its contractual arrangements, taking into account applicable local laws and regulations. Where applicable legislation already provides for the relevant obligations, the Contractor may refer the parties it engages to such legislation.

Question 76	The Tenderer is not permitted to provide the Contracting Authority with access to the employment terms and conditions of individual employees. Furthermore, if the Contracting Authority receives a wage claim, such claim should be substantiated with appropriate evidence, and it is not for the Tenderer to provide supporting employment records. The Tenderer is therefore unable to comply with these provisions and requests that they be declared inapplicable. Can the Contracting Authority agree to this request? If not, please explain the reasons why.
Source	ARVODI 2025 – Articles 26.2 and 26.4

Answer	The Contracting Authority does not agree to declare Article 26 of the ARVODI-2025 inapplicable. Article 26.4 specifically provides that, where the Contracting Authority considers this necessary in connection with preventing or handling a wage claim relating to work performed under the Agreement, the Contractor shall provide access to the employment terms and conditions referred to in Article 26.2. This provision is intended to enable the Contracting Authority to verify compliance with applicable employment terms and conditions where this is necessary in connection with a wage claim. The provision does not mean that the Contractor is required to provide unrestricted access to individual personnel files or other information that is not relevant to the wage claim. Any information provided should be limited to what is necessary for the purpose set out in Article 26.4, taking into account applicable confidentiality and data protection requirements. Accordingly, Article 26.4 remains applicable as set out in the ARVODI-2025.
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Question 77	The Tenderer is in possession of the requested declaration. However, the declaration does not state that the relevant premiums have been paid. The Tenderer nevertheless warrants that such premiums have in fact been paid. Will this be considered sufficient? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 25.2
Answer	It is important for the Contracting Authority that the Contractor is insured in case there is an event giving rise to damage. If the insurer is unable to provide proof of payment of the premiums, the Contracting Authority is willing to discuss reasonable alternative means of demonstrating that the required insurance coverage is in place and remains valid.

Question 78	The Tenderer performs its Services independently and wishes to agree that it shall be entitled to subcontract part or all of the Services to a third party designated by it, including but not limited to affiliated entities, without requiring the prior consent of the Contracting Authority. Can the Contracting Authority agree to this proposal? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 24.1
Answer	We do not agree with this proposal. We want to know who is involved in performing the Services. The Contracting Authority also wants to be able to refuse a Subcontractor, for instance because there is reasonable doubt concerning the Subcontractor's reliability or suitability.

Question 79	This Article addresses the assignment of rights and obligations under the Agreement. The following request concerns the obligations of the Client, which are not expressly regulated in the ARVODI terms. The Tenderer therefore requests that the following provision be included: <i>The Client shall provide the Contractor, in a timely manner and in the form and manner reasonably requested by the Contractor, with all information and documentation that the Contractor considers necessary for the performance of the Assignment. The Client shall also timely inform the Contractor of any facts and circumstances that may be relevant to the performance of the Assignment.</i>
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	<i>The Client warrants the accuracy, completeness, reliability and lawfulness of all information and documentation supplied to the Contractor, including information obtained from third parties.</i> <i>The Client shall indemnify the Contractor against any loss arising from inaccurate, incomplete, unreliable and/or unlawful information or documentation. The Client shall provide all cooperation reasonably required for the performance of the Assignment, including but not limited to making available facilities, access rights and personnel.</i> <i>Any additional costs, hours spent and other losses incurred by the Contractor as a result of the Client's failure to comply, properly or timely, with the foregoing obligations shall be borne by the Client. In such circumstances, the Contractor shall also be entitled to suspend the performance of the Assignment until the Client has fulfilled its obligations.</i> <i>Where the Client purchases multiple services from the Contractor, the Client hereby consents in advance to the internal sharing within the Contractor's organisation of information and documentation provided in connection with one service for the purposes of another service. However, the Contractor shall not be deemed to possess information and documentation from other assignments performed for the Client.</i> <i>The Client shall remain solely responsible for filing documents, including but not limited to tax returns, financial statements and reports, with third parties. Where such documents are transmitted electronically to third parties by the Contractor on behalf of the Client, the Client shall be deemed to be the party signing and submitting the relevant information.</i> Can the Contracting Authority agree to the inclusion of this provision? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 24
Answer	We do not agree with the proposed provision. The Contracting Authority sees no need to supplement the ARVODI 2025 in this regard. The Contractor may assume that, both during the Tender Procedure and during the performance of the Contract, the Contracting Authority will provide the information reasonably required for the performance of the Services and that such information will, to the best of the Contracting Authority's knowledge, be accurate and up to date. The Contracting Authority does not intend to hold the Contractor responsible for consequences resulting from information provided by the Contracting Authority that subsequently proves to be incorrect or incomplete. Any such situation will be assessed based on article 19 ARVODI 2025 and considered in a reasonable manner, taking into account the circumstances of the specific case.
Question 80	1. Pursuant to our professional regulations, we are not permitted to transfer intellectual property rights to our clients. Accordingly, we propose replacing the relevant provision(s) with the following wording: <i>"The Contractor shall retain all intellectual property rights. All intellectual property rights used, developed or created by the Contractor in connection with the performance of the Assignment for the Client, or arising therefrom, shall remain vested in the Contractor.</i>

	<i>Except where required by law, the Client is expressly prohibited from reproducing, publishing, disclosing, making available to third parties or otherwise exploiting any products embodying the Contractor's intellectual property rights, or any products in respect of which the Contractor has obtained rights of use, including but not limited to software, system designs, methodologies, advice, model contracts and any other intellectual creations of the Contractor, in the broadest possible sense.</i> <i>More specifically, the Client shall not, without the Contractor's prior written consent, disclose or otherwise make available to third parties any material arising out of or relating to the Assignment, except where such material has been specifically prepared for the purpose of informing third parties."</i> Accordingly, no advance authorization for the transfer of intellectual property rights will be granted, no perpetual right of use shall arise, and no unlimited liability shall apply. Can the Contracting Authority agree to this proposal? 2. From an insurance and risk management perspective, the Tenderer cannot accept the indemnity included in this provision. An indemnity effectively circumvents the agreed limitation of liability. The Tenderer therefore requests that the indemnity be deleted or, alternatively, made subject to the agreed liability cap and a requirement that the relevant infringement be attributable to the Contractor. Is the Contracting Authority willing to agree to this proposal? 3. Where the Contractor grants the Client rights of use in respect of licences or similar products, such rights of use shall be non-exclusive, non-transferable and non-sublicensable, and shall remain in effect only for the duration of the Assignment. Does the Contracting Authority agree with this interpretation? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 23.2
Answer	1. We do not agree with the amendment. Intellectual property rights in the results of the Services that are created in the performance of the Agreement shall accrue to the Contracting Authority. 2. We do not agree with the proposed amendment. The indemnity in Article 23.6 of the ARVODI-2025 is an integral part of the ARVODI-2025 and is intended to protect the Contracting Authority against third-party claims relating to alleged infringements of intellectual property rights in connection with the Services. 3. We do not agree with this interpretation. Article 23.2 explicitly provides that, where the results of the Services are achieved partly or wholly using existing intellectual property rights, the Contractor grants the Contracting Authority a non-exclusive and irrevocable right of use for an indefinite period. We require an indefinite right of use because the results of the Services may need to be used after the Agreement has ended.
Question 81	1. In agreements with a fixed term, it is not customary to permit termination for convenience during the contractual term. Given the nature of the Assignment and the resources that the Tenderer reserves for its performance, the Tenderer requests that this provision be declared inapplicable.

	Would the Contracting Authority be willing to do so? 2. If not, would the Contracting Authority be willing to make this provision reciprocal? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 21.4
Answer	The Contracting Authority does not agree to declare this provision inapplicable, nor does it agree to make the termination right reciprocal. The Contracting Authority will not exercise its right to terminate the Agreement prematurely without due consideration and compelling reasons. Should termination become necessary, the Contracting Authority will observe a reasonable notice period, taking into account the circumstances of the specific case. Reciprocity regarding this provision is not in line with the nature of this assignment.

Question 82	1. The Tenderer requests that this provision be made reciprocal, so that the Tenderer may also rely on the grounds for termination set out therein. Would the Contracting Authority be willing to agree to such an amendment? 2. Would the Contracting Authority be willing to replace the term "terminate" ("ontbinden") with "give notice of termination" ("opzeggen")? 3. In the Tenderer's view, "a substantial change in control over the Contractor's business activities, including a merger or demerger" should not constitute a ground for termination. Does the Contracting Authority share this view and would it be willing to delete this ground from the provision? 4. The Tenderer further requests that the following circumstances be added to the grounds for immediate termination: <i>the other Party otherwise loses the power to dispose of all or part of its assets; or the other Party enters into a private composition or restructuring agreement with its creditors</i>. Can the Contracting Authority agree to this proposal? 5. In light of the professional regulations applicable to the Contractor, the Tenderer considers it important that the following additional termination ground be included: <i>"The Contractor shall be entitled to terminate the Agreement, in whole or in part, with immediate effect by written notice, without any obligation to pay damages, if changed circumstances would render the Assignment and/or the Services unlawful or in conflict with applicable laws, regulations and/or professional standards, including but not limited to independence requirements or professional conduct rules."</i> Is the Contracting Authority willing to include this provision? If not, please explain the reasons why. 6. With regard to the provision allowing termination where assets of the other Party have been attached, the Tenderer assumes that this refers exclusively to an attachment for enforcement purposes (executorial attachment). Can the Contracting Authority confirm this understanding?
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	7. The Tenderer wishes to agree that, in the event of termination or dissolution of the Agreement on any grounds whatsoever, such termination shall only affect obligations arising after the date of termination and shall not give rise to any obligation of restitution or unwinding of performance already rendered. Can the Contracting Authority agree to this proposal? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 21.3
Answer	1. We do not agree to make this provision reciprocal. The situations referred to in Article 21.3 concern circumstances relating to the Contractor and do not apply to the Contracting Authority, which is a government organization. 2. We assume that the Tenderer refers to Article 21.4. We do not agree to replace the term “terminate” (“ontbinden”) with “give notice of termination” (“opzeggen”). The terminology and legal consequences of termination as provided for in ARVODI-2025 shall remain applicable. 3. We do not agree to delete the reference to a major change in the control of the Contractor’s business operations. Such a change may affect the manner in which the Services are performed. The Contracting Authority therefore wishes to retain the possibility to terminate the Contract in such circumstances. This does not mean that every change in control will automatically result in termination; the provision allows the Contracting Authority to assess the specific circumstances and determine whether termination is warranted. 4. We do not agree to add the proposed additional grounds for termination. The Contracting Authority considers the existing grounds in Article 21.3 sufficient and appropriate. 5. We not agree to include the proposed additional termination right. The Services must be carried out according with local laws, rules, and regulations. 6. No, the Contracting Authority cannot confirm this interpretation. Article 21.3 of the ARVODI-2025 does not limit the relevant provision to attachments for enforcement purposes (executorial attachment). The provision will therefore remain applicable as set out in the ARVODI-2025, without this additional limitation. 7. No, the Contracting Authority is not willing to agree to this proposal. Article 21.3 of the ARVODI-2025 provides for dissolution of the Agreement. The proposed provision would exclude the consequences of dissolution with regard to obligations and performances already rendered and would therefore deviate from the applicable legal framework governing dissolution. The Contracting Authority therefore considers it important to retain the existing provisions and will not agree to exclude any obligation of restitution or unwinding of performances already rendered
Question 83	The Tenderer provides services to multiple clients that apply the ARVODI terms. It is therefore conceivable that this provision is agreed with several contracting authorities.

	It is also conceivable that a force majeure event simultaneously affects the Tenderer's services to all such clients, resulting in a benefit being obtained only once. In such circumstances, any resulting benefit cannot reasonably be passed on exclusively to one contracting authority but should instead be apportioned among all parties with whom a similar provision has been agreed. Would the Contracting Authority be willing to accept a proportionate share of any such benefit, relative to all parties applying comparable provisions, such that the Tenderer neither gains nor suffers a disadvantage as a consequence? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 20.3
Answer	We are not willing to accept this. Where a force majeure event affects multiple assignments, this does not necessarily mean that there is only one benefit that must be apportioned among the various contracting authorities. A force majeure event may result in separate benefits in relation to the different assignments affected. Any benefit obtained by the Contractor in connection with a force majeure situation shall be assessed in relation to the performance of the relevant Agreement and the consequences for the Contracting Authority. The existing provision shall remain unchanged.

Question 84	1. With respect to paragraph (b) of Article 19.3, it is customary to limit the persons referred to therein to senior management rather than all personnel. Would the Contracting Authority be willing to make such an amendment? 2. The Tenderer requests that paragraph (d) of Article 19.3 be declared inapplicable. Would the Contracting Authority be willing to do so? By way of explanation, the processing of personal data forms part of the Assignment and the agreed limitation of liability is intended to apply precisely to the performance of the Assignment. To the extent the Contracting Authority is concerned that administrative fines attributable to the Tenderer may be imposed upon the Contracting Authority, the Tenderer notes that the Dutch Data Protection Authority generally imposes fines upon the party to whom the infringement is attributable. Furthermore, the Tenderer acts as an independent controller, rendering such a construction unnecessary. 3. The Tenderer requests that the agreed limitations of liability also apply to contractual penalties, service credits, guarantees and indemnities. Is the Contracting Authority willing to agree to this? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 19.3
Answer	1. We are not willing to make this amendment. The exception under (b) relates not only to intent or gross negligence on the part of the (senior) management of a Party's business but also intent or gross negligence on the part of Staff. That is important because the Services are usually performed by the Staff and not the managers. 2. We do not agree to declare Article 19.3(d) inapplicable. The Contracting Authority considers it necessary that claims for compensation due to an infringement of legislation on the protection of personal data, or actions contrary to the lawful instructions of the controller, remain excluded from the

	limitation of liability. In the cases the Dutch Data Protection Authority does not or cannot impose fines upon the party to whom the infringement is attributable, we want to rely on this Article. The provision concerns the contractual allocation of liability between the Parties and does not determine which party may be fined under the GDPR. Additionally, we want to emphasize that we consider the Contractor to act as a processor within the meaning of the GDPR. 3. We do not agree to the proposed amendment. The Contracting Authority does not agree that contractual penalties, service credits, guarantees or indemnities should be brought under the limitation of liability by default. The Contracting Authority considers the liability regime of Article 19 of the ARVODI-2025 to provide an appropriate and balanced allocation of risks between the Parties.
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Question 85	The liability provision contained in this Article is unacceptable to the Tenderer, as it allows for the recovery of all categories of loss and calculates the liability cap on the basis of the aggregate contract value over multiple contract years. The Tenderer therefore proposes the following wording in replacement of this Article: <i>"The Contractor's liability shall be limited to the amount of fees invoiced by the Contractor to the Client during the twelve (12) months preceding the event giving rise to the claim, in respect of the Services from which the loss arose. If the Assignment concerns the audit of financial statements as referred to in Section 2:393 of the Dutch Civil Code, the Contractor's liability shall be limited to three times the aforementioned amount.</i> <i>The Contractor shall not be liable for indirect loss, consequential loss, regulatory penalties and/or loss of profit.</i> <i>Any claim by the Client relating to the Assignment or associated Services shall become time-barred one (1) year after the date on which the Client became aware, or could reasonably have become aware, of the existence of such claim.</i> <i>Persons associated with the Contractor shall in no event be liable. 'Persons associated with the Contractor' shall include all former, current and future: (i) direct and indirect shareholders of the Contractor ('Partners'); (ii) group companies, holding companies, operating companies, pension entities and other affiliated entities of the Contractor or its Partners; and (iii) employees, consultants, directors, interns, agency workers and subcontractors. Such persons (and their legal successors) may rely on this provision.</i> <i>Except in cases of wilful misconduct or deliberate recklessness on the part of the Contractor's senior management, the Client shall indemnify and hold harmless the Contractor and all persons associated with the Contractor against third-party claims arising out of or in connection with the Assignment. For the purposes of this provision, a 'third party' shall also include any affiliate of the Client, any director or supervisory board member of the Client, any person employed by or working for the Client, and any family member of the Client. This provision constitutes an irrevocable third-party beneficiary clause in favour of every person associated with the Contractor. This provision shall not apply where, and to the extent that, the Assignment relates to the audit of financial statements as referred to in Section 2:393 of the Dutch Civil Code."</i>
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	Can the Contracting Authority agree to this proposal? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 19.2
Answer	We do not agree with this proposal. We consider the current liability regime appropriate, taking into account the nature and scope of the Services and Agreement. In addition, article 19.2 of the ARVODI already stipulates a limitation of liability compared to Dutch law. Consequently, all costs falling outside the scope of the limitation are to be borne by the Contracting Authority. Therefore the Contracting Authority sees no reason to limit this further.

Question 86	Given the nature of the Services to be provided, the Tenderer assumes that no financial institution guarantee or bank guarantee will be required. Can the Contracting Authority confirm this? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 17
Answer	At this stage it is not necessary to submit a financial institution guarantee or bank guarantee. See also the answer to question 70.

Question 87	If the Contracting Authority unjustifiably fails to fulfil its payment obligations under the Agreement, it must be possible for the Tenderer, subject to its duty of care, to take appropriate measures in response. Retention of this provision would effectively prevent the Tenderer from doing so. The Tenderer therefore requests that this provision be declared inapplicable. Is the Contracting Authority willing to agree to this request? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 16.5
Answer	We do not agree to declare this provision inapplicable. Article 16.5 concerns situations where the Contracting Authority does not pay an invoice, or does not pay it in full, because it considers that the invoice is inaccurate or incomplete or that the Services do not comply with the Contract. It does not concern a situation in which the Contracting Authority unjustifiably fails to pay for Services that have been properly performed and correctly invoiced. Continuity of Service is very important for the Contracting Authority. If the Contracting Authority is delaying payment because it considers that an invoice is inaccurate or incomplete or that the Services do not meet the required standard, this does not entitle the Contractor to stop providing the Services either temporarily or permanently. If the Contracting Authority fails to fulfil its payment obligations, the Contractor may rely on the measures set out in Article 16.2.

Question 88	The right of suspension and set-off may create a relationship of dependency that could conflict with applicable professional regulations. The Tenderer therefore requests that the Contracting Authority waive its rights of suspension and set-off and that this be expressly recorded in the Agreement. In the event of non-performance, the Contracting Authority may instead pursue any remedies available under the agreed liability regime. Can the Contracting Authority agree to this proposal? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 16.4
Answer	We do not agree with this proposal. Where there are reasonable grounds to question whether the Services have been properly performed, the Contracting Authority may withhold payment of the relevant invoice or part thereof while the matter is being investigated.

	Payment will be made once it has been established that the relevant Services have been properly performed and the invoice is accurate and complete.
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Question 89	An audit right with respect to invoices is not appropriate in light of the nature of the Services and cannot be accepted by the Tenderer. The Tenderer is, of course, willing to answer questions regarding invoices and to provide reasonable substantiation thereof. Should the Contracting Authority wish to conduct, or commission, a further investigation into an invoice, it shall be entitled to do so. However, this does not imply unrestricted access to the Contractor's books and records or other confidential information. Any costs associated with such an investigation shall only be borne by the Contractor to the extent that such costs have been reasonably incurred, the invoiced amounts are inaccurate or incomplete, and the discrepancy is material and substantial in nature. Can the Contracting Authority agree to this proposal? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 16.3
Answer	We do not agree to this proposal. The Contracting Authority does not seek unrestricted access to the Contractor's books and records, nor to other confidential information. The audit shall, as a rule, be carried out confidentially and the accountant shall only be provided with the data and information that is necessary to carry out the verification of the invoice.

Question 90	A payment term of thirty (30) days is excessively long and effectively shifts financial risk from the Client to the Contractor. The Tenderer therefore proposes that the Parties agree as follows: <i>"Invoices shall be payable within fourteen (14) days of the invoice date, without any right of deduction, discount or set-off on the part of the Client."</i> Can the Contracting Authority agree to this proposal? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 16.1
Answer	We do not agree to this. The Contractor will have to comply with our standard payment term of 30 days, which we apply to all suppliers.

Question 91	The Tenderer assumes that the obligation to perform additional work shall not apply where such work would conflict with applicable professional regulations, including independence requirements. Furthermore, any requested additional work must be feasible from a planning and capacity perspective. Can the Contracting Authority confirm this understanding? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 14.3
Answer	The Contractor's available capacity may be taken into account when determining the timing and practical execution of the additional work. However, lack of capacity does not constitute a ground for refusing additional work within the 10% threshold under Article 14.3 of the ARVODI-2025. Article 14.3 expressly provides that the Contractor may not refuse additional work requested by the Contracting Authority up to 10% of the original assignment. This does not, however, require the Contractor to perform work in violation of applicable laws, regulations or professional rules. Such requirements may be taken into account where they legally prevent the Contractor from performing specific additional work

Question 92	In addition to this provision, the Tenderer wishes to agree with the Contracting Authority that it may adjust its hourly rates from time to time based on the
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	seniority, expertise and experience of the individuals involved in the performance of the Services. Can the Contracting Authority agree to this proposal? If not, the Tenderer wishes to adjust its rates annually in accordance with an index that is appropriate to the Services, without requiring separate approval from the Contracting Authority each year. Can the Contracting Authority agree to this proposal? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 14.1
Answer	We do not agree to amend Article 14.1 of ARVODI-2025 as proposed. Your quoted prices are not hourly rates, but a total price per year per mission. See the Quotation Form. Additionally, Article 3.4 of the Draft Agreement does provide for the adjustment of the applicable rates. The rates will remain fixed for the first twelve months and may subsequently be indexed every twelve months in accordance with the mechanism set out in Article 3.4. If the Contractor wishes to make use of the possibility of indexation, the Contractor shall submit a substantiated proposal for new rates in accordance with the procedure set out in Article 3.4 of the Draft Agreement. The Contracting Authority therefore considers that the existing contractual provisions sufficiently address the adjustment and indexation of rates.

Question 93	1. For privacy reasons, the Tenderer is not permitted to retain or store Certificates of Conduct (VOGs) relating to its employees. Nor is it obligated to verify for all employees whether a VOG has been issued. Furthermore, the Contracting Authority is not always entitled to review the VOGs of the Contractor's personnel. The Tenderer therefore requests that this provision be declared inapplicable or, at the very least, be applied with considerable restraint. Would the Contracting Authority be willing to do so? 2. Obtaining a VOG requires a certain amount of time. As a result, it may not always be possible to comply with the requirement that a VOG be available three working days prior to the commencement of the Services. The Tenderer assumes that, where a VOG is essential for the performance of the Services, a reasonable period will be provided to enable the application for and receipt of the VOG. Is the Contracting Authority willing to accommodate this? If not, please explain the reasons why.
Source	ARVODI 2025 – Articles 13.2 and 13.3
Answer	1. See the answer to question 151. 2. We can agree to this.

Question 94	As the processing of personal data is not the primary purpose of the Assignment, but merely ancillary to another form of professional service, the Tenderer determines the purposes and means of the processing. Furthermore, the Tenderer is engaged on the basis of its specialist expertise. Accordingly, the Tenderer acts as a controller rather than a processor. Consequently, the execution of a data processing agreement is not mandatory, as is also reflected in the explanatory notes to ARVODI 2025. Can the Contracting Authority confirm that it shares this view? If not, please explain the reasons why.
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Source	ARVODI 2025 – Article 12.3
Answer	No we do not confirm. We regard the Contractor as Processor under the GDPR. Because Contractor processes personal data on behalf of and under the instructions of the Contracting Authority, it qualifies as a data processor under the GDPR.

Question 95	In place of this provision, the Tenderer proposes the following wording: "The Contractor shall be entitled to use the information obtained, as well as any processed statistical results derived therefrom, or to provide such information to third parties for research, statistical and/or benchmarking purposes and for the development of best practices, provided that the information cannot be traced back to the Client or to any individual persons." Can the Contracting Authority agree to this proposal? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 12.1
Answer	We do not agree. It would allow the Contractor to use and disclose information obtained under the Agreement for purposes beyond the performance of the Agreement. Article 12.1 ARVODI shall therefore remain unchanged.

Question 96	1. Any penalty for breach of the confidentiality obligation is unacceptable to the Tenderer. Such a penalty may affect the independence of the Tenderer and could therefore conflict with applicable professional standards and codes of conduct. Furthermore, a penalty is inappropriate in light of the best-efforts obligation undertaken by the Tenderer, significantly increases liability exposure and is not insurable from a professional liability perspective. The Tenderer therefore requests that the penalty provision be deleted. Can the Contracting Authority agree to this proposal? 2. Pursuant to Section 6:92 of the Dutch Civil Code, a Party may not simultaneously claim performance of a penalty clause and performance of the underlying obligation, a contractual penalty replaces damages, and a penalty is only payable in the event of a breach. For this reason as well, the Tenderer cannot agree to the inclusion of a penalty clause. This does not leave the Contracting Authority without recourse, since any failure to perform will remain subject to the agreed liability regime. The Tenderer therefore requests that this penalty provision be declared inapplicable. Can the Contracting Authority agree to this proposal? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 11.6
Answer	1. The Contracting Authority cannot agree to delete the penalty provision. The penalty serves to safeguard the confidentiality obligations and reflects the importance of strict compliance with these obligations. Article 11.6 ARVODI therefore remains unchanged. 2. The Contracting Authority cannot agree to make the penalty provision inapplicable. The penalty is an agreed contractual remedy for breach of the confidentiality obligation and does not affect the applicable liability regime. Article 11.6 ARVODI therefore remains unchanged.

Question 97	The Tenderer is willing to agree to the confidentiality provision but requests the Contracting Authority to include the following additions: a. The confidentiality obligation shall not apply where such information must be disclosed by either Party, in connection with (the performance of) the
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	Assignment or any proceedings relating thereto, to third parties engaged by that Party, its insurer(s) and/or affiliated group companies, or where such information is required by such persons for purposes connected with (the performance of) the Assignment or related proceedings, notwithstanding the absence of a court order or other legal obligation to disclose; b. The confidentiality obligation shall not apply to information that is publicly available or subsequently becomes known to third parties without any breach of this provision; c. Neither Party shall make any public statement concerning the Agreement without the prior consent of the other Party. Notwithstanding the foregoing, the Contractor shall be entitled to refer to the Client's name, trade name and/or logo and to provide a high-level description of the Services performed for the purpose of demonstrating its experience to prospective clients; d. All confidentiality provisions shall also be deemed to have been agreed for the benefit of all persons involved by the Contractor in the performance of the Services, including but not limited to its employees, partner-shareholders and engaged third parties. Such persons may therefore invoke these provisions against the Client; e. Where the Client purchases multiple services from the Contractor, the Contractor shall be entitled to use and share information and documents provided in connection with one service for the purpose of another service being provided to the Client, without being deemed to possess information or documents relating to other assignments or arising therefrom; f. The Contractor shall be entitled to use the information obtained, as well as any processed statistical results derived therefrom, or to provide such information to third parties for research, statistical and/or benchmarking purposes and for the development of best practices, provided that the information cannot be traced back to the Client or to any individual persons. Is the Contracting Authority willing to incorporate these provisions? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 11.1
Answer	a. We do not agree with the proposed amendment. Disclosure of confidential information to third parties, insurers or affiliated group companies is not permitted without the prior consent of the Contracting Authority, unless disclosure is required by applicable law, a competent supervisory authority or a court ruling, as provided for in Article 11.1. b. The Contracting Authority does not agree to your proposal. However, the Contracting Authority can confirm that the confidentiality obligation does not apply to information that is publicly available. c. The Contracting Authority does not agree to your proposal. The Contracting Authority must be free to determine how to proceed with its own assignment. Article 11 remains applicable to the sharing of information regarding the agreement. d. We do not agree with the proposed amendment. The confidentiality provisions are agreed between the Contracting Authority and the

	Contractor and do not create separate contractual rights for persons engaged by the Contractor. The Contractor remains responsible for ensuring that persons it engages in the performance of the Services comply with the applicable confidentiality obligations. e. We do not agree with the proposed amendment. The Contractor must request the Contracting Authority's prior consent where it considers that information needs to be shared or used for another service. f. We do not agree with the proposed amendment. The Contracting Authority does not wish to allow information obtained in the context of the Agreement, or derived statistical results, to be used or provided to third parties for research, statistical, benchmarking or best-practice purposes without the Contracting Authority's prior consent. Article 11 remains applicable.
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Question 98	The Tenderer understands the purpose of the reporting requirements. The provision refers, on the one hand, to the arrangements set out in the Agreement regarding the frequency and format of reporting. On the other hand, it requires the Tenderer to provide reports whenever requested by the Contracting Authority. The Tenderer assumes that, in the latter case, the reporting format and the compensation of any costs associated with additional reporting will be agreed between the Parties in advance. Can the Contracting Authority confirm this understanding? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 7
Answer	The reporting requirements are specified in R34 and R35 in the Schedule of Requirements. If the Contracting Authority requires additional reporting beyond these specified requirements, the Parties will reasonably consult and make appropriate arrangements regarding the scope, format and frequency such additional reporting.

Question 99	The Tenderer performs its Services independently and wishes to agree that it shall be entitled to have the Services performed, in whole or in part, by a third party designated by it, including but not limited to affiliated entities, self-employed professionals and temporary personnel, without requiring the prior consent of the Contracting Authority. Can the Contracting Authority agree to this proposal? If not, please explain the reasons why.
Source	ARVODI 2025 – Article 6.1
Answer	We do not agree with this proposal. We want to know who is involved in performing the Services. The Contracting Authority also wants to be able to refuse a Subcontractor, for instance because there is reasonable doubt concerning the Subcontractor's reliability or suitability or because replacement constitutes a prohibited significant change to the contracted work. Article 6 remains applicable. The Tenderer may submit at the time of tendering which Subcontractors they intend to work with, or submit a request during the term of the Contract.

Question 100	The Contractor's services consist primarily of SaaS-based payroll technology services, combined with recurring payroll processing services. Subscription fees are charged periodically and relate to the continuous provision of services during the relevant contract period. Can the Contracting Authority confirm that Article 17 of the ARVODI 2025 regarding advance payments and bank guarantees will not automatically apply to recurring SaaS subscription fees and other periodically invoiced services,
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	unless there is a specific and material advance payment for services not yet due to be delivered? Alternatively, can the Contracting Authority confirm that any requirement for a bank guarantee will be assessed on a proportionality basis, taking into account the nature of SaaS services and the financial risk associated with the relevant advance payment? Can the Contracting Authority also confirm that a bank guarantee pursuant to Article 17 ARVODI 2025 will only be required in exceptional cases involving substantial advance payments and that no bank guarantee will be required for standard recurring SaaS subscription fees and payroll service fees invoiced in accordance with normal commercial practice?
Source	Article 17.1 and 17.2
Answer	We can confirm that advance payments and bank guarantees will not automatically apply to recurring SaaS subscription fees and other periodically invoiced services, unless there is a specific and material advance payment for services not yet due to be delivered. We can confirm that a bank guarantee will only be required for substantial advance payments. It is up to the Contracting Authority what they consider as substantial advance payments.

Question 101	Explanation Article 6.1 currently requires prior consent before the Contractor may engage or replace any subcontractor, although such consent may not be withheld without reasonable grounds. For worldwide payroll services, use of affiliates and established local service providers is inherent in the delivery model. The standard position should permit subcontracting provided the Contractor remains fully responsible for the subcontractor's performance. Proposed amendment 6.1 The Contractor may engage or replace subcontractors for the performance of the Services only after it has obtained the Contracting Authority's consent. Such consent shall be deemed to have been granted in respect of the Contractor's Affiliates and subcontractors identified in the Tender. In respect of any subsequent engagement or replacement of a material subcontractor, the Contractor shall give reasonable prior written notice to the Contracting Authority, as the Contractor notifies its customers generally of the same. The Contracting Authority may object on reasonable grounds. The Contracting Authority will not withhold its consent without reasonable grounds. The Contracting Authority may attach reasonable conditions to its consent. Question Could the Contracting Authority please confirm that it accepts the above amendment, in particular that Affiliates and subcontractors disclosed in the Tender will be deemed approved and subsequent material changes will be dealt with through notification and a reasonable right to object?
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	If the proposed amendment is not acceptable, could the Contracting Authority please specify the alternative wording it would be prepared to accept that enables the Contractor to use its Affiliates and disclosed subcontractors as part of its established worldwide service delivery model, while preserving appropriate oversight and a reasonable right for the Contracting Authority to object to material changes?
Source	Article 6.1
Answer	We do not agree with this amendment. The Contracting Authority confirms that the Subcontractors identified in the Tender are considered known to and accepted by the Contracting Authority for the performance of the Services in the case we award the Contract to the Tenderer. However, this does not mean that the Contractor may subsequently engage or replace Subcontractors without the prior consent of the Contracting Authority. Any subsequent engagement or replacement of a Subcontractor remains subject to the prior consent of the Contracting Authority in accordance with Article 6.1 of ARVODI-2025. The Contracting Authority considers this approach appropriate and does not see a need to amend Article 6.1 on this point.

Question 102	Explanation Article 14.3 requires the Contractor to perform Additional Work requested by the Contracting Authority and provides that the Contractor cannot refuse such Additional Work. We recognise that some flexibility to request additional services is appropriate. However, an unconditional obligation to perform any requested Additional Work could require the Contractor to provide services that fall outside its service offering or technical capabilities, cannot be supported within its standard service environment, or cannot reasonably be provided in a particular jurisdiction. This is particularly relevant for worldwide payroll services, where the feasibility of additional requirements may depend on local legislation, available functionality, third-party providers and country-specific operational capabilities. The proposed qualification does not provide the Contractor with an unrestricted right to refuse Additional Work. It merely ensures that the obligation applies where the requested work can reasonably be delivered within the Services. Proposed amendment The Contractor cannot unreasonably refuse to perform Additional Work requested by the Contracting Authority, provided that such Additional Work is technically and operationally feasible within the Services provided by the Contractor. The remainder of Article 14.3 can remain unchanged. Question
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	Could the Contracting Authority please confirm that it accepts the above amendment? If not, could the Contracting Authority please specify the alternative wording it would accept to address circumstances in which requested Additional Work is technically or operationally not feasible within the Contractor's service environment?
Source	Article 14.3
Answer	We do not agree to the proposed amendment. See also the answer to question 91.

Question 103	Explanation Article 16.3 provides, among other things, that the Contracting Authority bears the costs of an audit of an invoice unless the audit establishes that the invoice is inaccurate or incomplete, in which case the Contractor must bear the auditor's costs. The Contractor accepts that it should bear reasonable audit costs where an audit identifies a material overcharge for which the Contractor is responsible. However, as currently drafted, even a minor or immaterial discrepancy or failures not attributable to the Contractor, could result in the Contractor having to bear the full costs of an audit, which could be disproportionate to the amount of the discrepancy or failure itself. We therefore propose retaining the existing audit mechanism but introducing a reasonable materiality threshold, so that the audit costs are shifted to the Contractor only where the audit identifies an overcharge exceeding an agreed percentage of the audited invoice. Proposed amendment 16.3 The Contracting Authority will bear the costs of the audit unless the findings of the audit show that the Contractor has overcharged the Contracting Authority by more than ten percent (10%) of the amount of the invoice being audited. In that case the Contractor will pay the reasonable costs of the auditor. Question Could the Contracting Authority please confirm that it accepts the above amendment to Article 16.3, so that the Contractor will bear the reasonable costs of an invoice audit only where the audit identifies an overcharge exceeding 10% of the audited invoice? If the proposed 10% threshold is not acceptable, could the Contracting Authority please specify the materiality threshold it would be prepared to accept?
Source	Article 16.3
Answer	We do not accept the proposed 10% materiality threshold. Article 16.3 will remain as currently drafted. The Contractor will bear the reasonable costs of an audit where the audit establishes that an invoice is inaccurate or incomplete due to circumstances attributable to the Contractor.

	The Contracting Authority will apply this provision reasonably and proportionately, taking into account the nature and significance of any identified discrepancy.
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Question 104	Explanation The Contractor understands the importance of continuity of payroll services and accepts that Services should not be suspended or terminated merely because an invoice is unpaid or disputed in good faith. However, Article 16.5(a) appears to prevent suspension or termination even in the event of repeated failure to pay undisputed amounts. This would require the Contractor to continue providing the Services indefinitely notwithstanding a persistent payment default. A limited remedy should therefore remain available where undisputed fees remain unpaid following notice and a reasonable opportunity to cure. Proposed amendment 16.5 If the Contracting Authority: a. does not pay an invoice within the payment period; or b. does not pay an invoice (or does not pay in full) because it considers that the invoice is inaccurate or incomplete or the Services do not comply with the Contract, the Contractor will not suspend its work and will not terminate the Contract, provided that this Article 16.5 shall not prevent the Contractor from terminating the Contract where the Contracting Authority has failed to pay undisputed amounts when due on two or more occasions in a calendar year and has failed to remedy the relevant payment default within thirty (30) days following written notice from the Contractor. Question Could the Contracting Authority please confirm that it accepts the above amendment to Article 16.5? The proposed amendment preserves the general prohibition on suspension and termination, including in relation to genuinely disputed invoices, while ensuring that the Contractor is not required to continue providing the Services indefinitely in the event of repeated non-payment of undisputed amounts. If not, could the Contracting Authority please specify what alternative contractual remedy and wording it would accept in circumstances involving repeated non-payment of undisputed amounts?
Source	Article 16.5
Answer	We do not agree to the proposed amendment. See the answer to question 87.

Question 105	Explanation Article 19.2 currently limits liability to four times the contract value per event and six times the contract value for each year or part of a year, subject to absolute caps of EUR 3 million and EUR 5 million respectively. Article 19.3 then removes, among other matters, data protection-related claims from those limitations entirely.
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	For long-term international payroll services, the total contract value can be substantial and does not necessarily provide an appropriate measure of the risk associated with the Services in a particular year. A liability cap linked to the annual fees for the Services provides a more proportionate relationship between the fees received and the contractual exposure. We propose that the liability cap will reset each calendar year. We furthermore accept that the existing exclusions for death or personal injury, gross negligence or intent and intellectual property infringement remain outside the cap. Only the presently unlimited data protection exposure should become subject to the general annual cap. Proposed amendment 19.2 Unless the Parties have agreed otherwise, a Party that imputably fails to fulfil its obligations is liable to the other Party for any damage that the other Party has suffered or will suffer, that liability being limited for each calendar year to an amount equal to twelve times the average monthly fees paid or payable under the Contract during that calendar year. Related events will be treated as a single event for these purposes. 19.3 The limitation of liability referred to in paragraph 2 will not apply: a. in the event of claims for compensation as a result of death or injury; b. in the event of intent or gross negligence on the part of the Party failing to fulfil its obligations or on the part of its Staff; c. in the event of a breach of intellectual property rights as referred to in article 23; [delete paragraph d]. Question Could the Contracting Authority please confirm that it accepts the above amendments to Articles 19.2 and 19.3? If the proposed annual cap is not acceptable, please specify the annual liability cap that the Contracting Authority would accept and whether data protection-related claims can be brought within that cap, so that Tenderers can take the applicable liability exposure into account in their binding Tender.
Source	Article 19
Answer	We do not agree the above amendments to Articles 19.2 and 19.3. See also the answer to question 84 and 85.

Question 106	Explanation Article 20 excludes certain circumstances from force majeure on the Contractor's side, including strikes and certain failures affecting the Contractor's ability to perform. We agree that circumstances within the Contractor's reasonable control should not constitute force majeure. However, some of the categories excluded by Article 20 may also arise entirely outside the Contractor's reasonable control.
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	For example, widespread industrial action, government measures, failures of public communications infrastructure or utilities, or other external disruptions may prevent performance despite the Contractor having taken reasonable continuity and mitigation measures. The relevant distinction should therefore be whether the event is beyond the affected Party's reasonable control, rather than categorically excluding an entire type of external event regardless of its cause or scale. Proposed amendment We propose that Article 20 be clarified so that: strikes involving only the Contractor's own Staff and which are reasonably within the Contractor's control shall not constitute force majeure. For the avoidance of doubt: labour disputes or disturbances, governmental measures and failures of communications or utility services may constitute force majeure to the extent that the relevant circumstances are beyond the Contractor's reasonable control and could not reasonably have been prevented or overcome. Question Could the Contracting Authority please confirm that it accepts these amendments? If not, could the Contracting Authority please specify what alternative wording it would accept to address external events falling within these categories that are demonstrably beyond the Contractor's reasonable control?
Source	Article 20.1
Answer	We do not accept the proposed amendments to Article 20. Article 20 will remain as currently drafted. The Contracting Authority considers it appropriate that the Contractor bears the risks expressly allocated to it under the ARVODI, including strikes and other circumstances affecting the Contractor's ability to perform. The Contracting Authority will, however, assess any situation on its specific circumstances and will apply Article 20 reasonably and in good faith, while retaining discretion to determine whether and to what extent the relevant circumstances affect the Contractor's obligations under the Contract.
Question 107	Explanation Article 21.3(c) permits immediate cancellation where control of the Contractor's business undergoes a major change, expressly including a merger or demerger, whereas a merger, demerger or internal corporate restructuring does not necessarily affect performance of the Services. Proposed amendment Amend Article 21.3(c) only:

	c. the Contractor's business is dissolved, the Contractor's business ceases trading, or the control of the Contractor's business operations undergoes a major change, including a merger or a demerger, and such change materially and adversely affects the Contractor's ability to fulfil its obligations under the Contract; Question Could the Contracting Authority please confirm that it accepts the above limited amendment to Article 21.3(c) or could the Contracting Authority otherwise confirm how to ensure that its right to terminate for reasons of change of control is limited to objective reasons? If the proposed amendment is not acceptable, could the Contracting Authority please specify the alternative wording it would be prepared to accept to ensure that a merger, demerger or change of control gives rise to a termination right only where there are reasonable grounds relating to the Contractor's continued ability to properly perform its obligations under the Contract?
Source	Article 21.3(c)
Answer	We do not accept the amendment. See the answer to question 82.

Question 108	Explanation Article 21.4 permits the Contracting Authority to terminate the Contract for convenience at any time, including with immediate effect. In that event, the Contractor is entitled to payment for work already performed, costs reasonably incurred and certain future commitments, but expressly has no entitlement to compensation for loss of future commitments. For long-term services contracts, pricing is typically established taking into account, among other factors, the agreed committed term, anticipated volumes and the revenues expected to be generated over that term. An unrestricted right to terminate for convenience without compensation for the remaining committed term therefore materially changes the commercial basis on which the services have been priced. It is common market practice for an early termination for convenience to be accompanied by an appropriate termination charge reflecting at least part of the revenues that the service provider would otherwise have received during the remaining committed term. This is particularly relevant where the pricing offered for a longer committed term reflects efficiencies or commercial benefits associated with that commitment. Proposed amendment 21.4 The Contracting Authority may terminate the Contract in writing or by email at any time during the term of the Contract, and may do so with immediate effect. In such an event the Contractor is entitled to payment for work already done and costs reasonably incurred. In addition, the Contractor is entitled to payment for future commitments the Contractor has reasonably assumed for the performance of the Services. The Contractor is not entitled to compensation (including for loss of profit) in connection with the termination of the Contract, except for an agreed early termination charge reflecting a reasonable proportion of the fees that would otherwise have become payable during the remaining committed term of the Contract. The amount or
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	calculation methodology for such early termination charge shall be agreed between the Parties and included in the Contract. Question Could the Contracting Authority please confirm that it accepts the above amendment to Article 21.4 and that the Contract may provide for a reasonable early termination charge where the Contracting Authority exercises its right to terminate for convenience before expiry of the committed term? The purpose of the proposed amendment is not to restrict the Contracting Authority's right to terminate for convenience, but to ensure that the commercial consequences of exercising that right appropriately reflect the pricing basis of a committed-term services contract. If the proposed amendment is not acceptable, could the Contracting Authority please specify the alternative wording or compensation mechanism it would be prepared to accept to appropriately reflect the financial consequences of early termination for convenience during the committed contract term, taking into account that the pricing of the Services is based, among other factors, on the agreed duration of that commitment?
Source	Article 21.4
Answer	We cannot accept this amendment. We will hold on to the provisions of Article 21.4. The Contracting Authority would like to clarify that any exercise of its right to terminate the Contract is subject to the applicable standards of reasonableness and fairness.

Question 109	Explanation Article 23.1 currently provides that all copyrights and database rights in the results of the Services accrue to the Contracting Authority and are automatically assigned as soon as they arise. Article 23.2 also grants an irrevocable and indefinite right to use pre-existing intellectual property incorporated in the results. This goes further than is workable for standardised global payroll services. Such Services are provided using existing software, applications, formats, methodologies, processes, know-how and other proprietary materials that are used across the Contractor's customer base. The required amendment should, however, be narrow. The Contracting Authority can retain ownership of its own data and the content of reports produced from that data, while the Contractor retains ownership of the Services, its underlying technology and proprietary formats. This reflects the standard allocation under which the customer owns the content of reports but the service provider retains the report format and proprietary materials incorporated into them. Furthermore, the assumption that the Contracting Authority owns the intellectual property rights referred to in paragraph 1 (in the absence of evidence to the contrary) is unbalanced. Proposed amendment
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	23.1 Unless the Parties make different agreements in this regard, all copyrights and all database rights to the results of the Services that are specifically created for the Contracting Authority and do not comprise or incorporate the Contractor's pre-existing or generally applicable intellectual property rights accrue to the Contracting Authority. The Contractor assigns these rights to the Contracting Authority as soon as they arise. The Contracting Authority accepts this assignment of these rights in advance. For the avoidance of doubt, all intellectual property rights in the Contractor's Services, software, application programs, platforms, methodologies, processes, tools, know-how, templates, formats, documentation and any improvements, modifications or enhancements thereto remain vested in the Contractor or its licensors. 23.2 If the results of the Services are achieved partly or wholly using existing intellectual property rights of the Contractor or its licensors, the Contractor grants the Contracting Authority a non-exclusive and irrevocable right of use for an indefinite period to the extent reasonably necessary for the Contracting Authority to use the relevant results for its internal purposes, among other things to publish and reproduce (and to have published and reproduced) the results of the Services. In such an event the Contractor guarantees that the Contractor is able to grant this right of use. 23.4 If there is a difference of opinion between the Parties on the intellectual property rights referred to in paragraph 1, the Contracting Authority may continue to use the results of the Services for the purposes intended by the Contract, pending the resolution of the difference of opinion. 23.7 If third parties hold the Contracting Authority liable for a breach of intellectual property rights, the Contracting Authority may cancel the Contract in full or in part in writing or by email without recourse to the courts, without prejudice to the Contracting Authority's other rights, including the right to compensation. The Contracting Authority will not cancel the Contract until the Contractor has confirmed to the Contracting Authority that it will not be able to continue providing the Services without breaching the third-party intellectual property rights. Question Could the Contracting Authority please confirm that it accepts the above amendments to Articles 23.1, 23.2, 23.4, and 23.7 so that the Contractor retains ownership of the intellectual property underlying its standard Services while the Contracting Authority retains the necessary rights in the results delivered to it? If the proposed amendment is not acceptable, could the Contracting Authority please specify the alternative wording it would be prepared to accept to ensure that the Contractor retains ownership of its pre-existing and generally applicable intellectual property, including its software, platforms, methodologies, processes, tools, know-how, templates, formats and improvements, while providing the Contracting Authority with the rights necessary to use the results of the Services?
Source	Article 23
Answer	We do not agree to this.

	The Contracting Authority wishes to retain the allocation of intellectual property rights as set out in Article 23 of ARVODI-2025. Article 23 already distinguishes between intellectual property rights in the results of the Services and intellectual property rights that existed prior to the performance of the Services. Under Article 23.1, copyrights and database rights in the results of the Services accrue to the Contracting Authority. Where the results are achieved partly or wholly using existing intellectual property rights, Article 23.2 already provides an appropriate arrangement. The ownership of such existing intellectual property rights remains with the Contractor. The Contracting Authority is granted a non-exclusive, irrevocable and indefinite right of use. The Contracting Authority therefore considers that Article 23 already provides an appropriate balance between the Contractor retaining ownership of its existing intellectual property and the Contracting Authority having the necessary rights to use the results of the Services. We also do not agree with the amendment on Article 23.7. The proposed additional restrictions and qualifications to Articles 23.1, 23.2, 23.4 and 23.7 are therefore not considered necessary.
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Question 110	Explanation Article 26.5 requires the Contractor to impose in full all obligations arising from Articles 26.1 through 26.4 on every party contracted for the performance of the Services. It further requires those parties to impose the same obligations in full on all parties further down the contracting chain. The Contractor can reasonably be required to ensure that subcontractors comply with applicable employment laws and employment conditions relevant to the Services. However, Article 26.5 goes further by requiring a full contractual flow-down of all obligations in Articles 26.1–26.4 through every level of the supply chain. For worldwide payroll services, the Contractor may use established Affiliates, local payroll providers and other service providers in numerous jurisdictions. It may not be commercially or legally possible to amend every existing contractual arrangement, or to ensure that every provider imposes the exact same contractual wording on every party further down its own supply chain. In addition, some of the obligations in Articles 26.2–26.4 concern access to employment-condition agreements and cooperation with audits or salary validations and may not be relevant or legally permissible in the same form in every jurisdiction. The concern is therefore not with the substantive obligation to comply with applicable employment legislation, but with the absolute requirement to flow down all obligations “in full” and recursively through the entire supply chain. Proposed amendment
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	26.5 The Contractor will impose the obligations arising from Articles 26.1 and 26.2 that are applicable and relevant to the Services performed by the relevant party on all parties with which it enters into contracts for the purpose of the performance of the Services, to the extent permitted by applicable law. The Contractor will also use reasonable efforts to ensure that these parties impose corresponding applicable obligations on parties with which they, in turn, enter into contracts for the purpose of the performance of the Services. Question Could the Contracting Authority please confirm that it accepts the above amendment to Article 26.5? The proposed amendment maintains the requirement for relevant employment-condition obligations to be appropriately flowed down to parties involved in the performance of the Services, while recognising that an unconditional, identical flow-down of all obligations through every level of an international supply chain may not always be legally or contractually feasible.
Source	Article 26.5
Answer	We do not agree with this amendment. The Contracting Authority does not consider this to constitute a full contractual flow-down of all obligations in Articles 26.1–26.4 through every level of the supply chain, but rather a requirement to ensure that the relevant obligations under Articles 26.1 through 26.4 are appropriately passed on to the parties involved in the performance of the Services. This entails all parties with whom the Contractor itself has contracts (Subcontractor) and its subcontractors (sub-subcontractors). Furthermore, Articles 26.3 and 26.4 are also relevant and important in this regard. These provisions contain important control and verification mechanisms for the Contracting Authority. See also the answer to question 75.

6. Other Sources/Annexes

Question 111	C - Independent Penetration Testing Schedule 2, section C.6, states that BZ may perform independent penetration tests on the services provided up to twice per year. Can the Contracting Authority confirm that such tests will only be conducted under mutually agreed conditions, including prior agreement on the scope, planning and testing party involved? In addition, can the Contracting Authority confirm that any damage or service disruption directly resulting from the penetration test will not be the responsibility of the Contractor?
Source	Annex C2 - Data Processing Agreement
Answer	The Contracting Authority confirms that such tests will only be conducted under mutually agreed conditions, including prior agreement on the scope and planning. In addition, the Contracting Authority confirms that prior mutually agreed measures are taken to prevent any damage or service disruption resulting from the penetration test. Service disruption directly resulting from the penetration test will not be responsibility of the Contractor.

Question 112	D - SSL Labs Rating A or A+ Section D.5 requires websites forming part of the service to maintain a minimum rating of A or A+ in the SSL Labs SSL Server Test throughout the contract term. Can the Contracting Authority confirm that the Contractor cannot be held responsible for changes in the SSL Labs assessment methodology or for aspects that are outside the Contractor's direct control? Furthermore, could the Contracting Authority clarify which remediation period would apply should a website no longer meet the required rating?
Source	Annex C2 - Data Processing Agreement
Answer	The Contracting Authority confirms that the Contractor will not be held responsible for changes in the SSL Labs assessment methodology or for aspects that are outside the Contractor's direct control. Websites forming part of the service are required to maintain compliance with the required TLS baseline measured with SSL Labs output or similar as evidence. TLS 1.3 is considered by NCSC an acceptable level as of September 2026. Automated daily TLS scan, cert-expiry alerts, and a re-test after every change to server, OpenSSL, certificate, or CDN are recommended. Requested mitigation remediation periods depend on the severity of the cause of non-compliance. Expired, revoked, or mismatched certification, key compromise, or actively exploited TLS flaw should be mitigated within 4 hours and fully remediated within 24 hours. Evidenced with Grade F or T measured with SSL Labs output or similar. Protocol/cipher regression, chain error, or lost forward secrecy should be mitigated in 24 hours, and fully mitigated in 72 hours. Evidenced with Grade B or C measured with SSL Labs output or similar. Minor warnings measured with a Grade A- by SSL Labs output or similar evidence should be mitigated within 3 days and fully remediated in 10 days.

Question 113	E - Administrative Interfaces Accessible via the Internet Section E.2 states that administrative interfaces for systems containing or providing access to BZ information must not be directly accessible via the internet. Could the Contracting Authority clarify how this requirement should be interpreted for standard SaaS solutions where administrative functionality is
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	only available through secure internet access? Would equivalent security measures, such as multi-factor authentication (MFA), conditional access controls and IP restrictions, be accepted as suitable alternatives?
Source	Annex C2 - Data Processing Agreement
Answer	The Contracting Authority confirms that the requirements in Section E.2 are to be read as security objectives, the purpose of which is to safeguard the confidentiality, integrity and availability of the Contracting Authority's data. The Contracting Authority confirms equivalent security measures other than those specified are permitted, for example but without limitation, multi-factor authentication (MFA), conditional access controls and IP restrictions, are accepted as suitable alternatives, provided they achieve an equivalent level of protection and are proposed in accordance with the 'comply or explain' procedure.

Question 114	G - Physical Security Section G.2 requires additional physical security measures at locations where large volumes of sensitive data are processed. Could the Contracting Authority clarify which locations are considered to fall within the scope of this requirement? Does this requirement apply exclusively to data centres and hosting facilities, or also to regular office locations of the Contractor and its subcontractors?
Source	Annex C2 - Data Processing Agreement
Answer	The Contracting Authority requests reasonable physical security measures, as described in the requirements in Section G, are taken to protect the confidentiality, integrity and availability of the Contracting Authority's data. The Contracting Authority confirms equivalent security measures other than those specified are permitted, provided they achieve an equivalent level of protection and are proposed in accordance with the 'comply or explain' procedure. Appropriate security measures are required at all locations where large volumes of the Contracting Authority's sensitive data are processed.

Question 115	J - Security Incident Management Section J.1 requires the Contractor to report every security incident, data breach, or suspected incident within 24 hours and to immediately follow any subsequent instructions issued by BZ. Could the Contracting Authority clarify what is meant by a "suspected incident" and which criteria should be applied when determining whether an event qualifies as such? Furthermore, can the Contracting Authority confirm that the Contractor retains responsibility for and control over its own systems and incident response processes?
Source	Annex C2 - Data Processing Agreement
Answer	In accordance with Article 23 of NIS2, the Contracting Authority is required to report (suspected) significant security breaches within 24 hours. The Contracting Authority confirms that Schedule 2 paragraph J Security incident management is regarding any significant information security incident, data breach or suspected incident related to confidentiality, integrity or availability, as defined by art. 23 of the NIS2 Directive. The Contracting Authority confirms that the Contractor retains responsibility for and control over its own systems and incident response processes.

Question 116	L - Logging & Monitoring Section - L requires active monitoring of the environment and the provision of a monthly report to BZ regarding security incidents. Could the Contracting Authority clarify the minimum information expected to be included in such a report? Furthermore, is a monthly report only required in cases where relevant incidents, security events or material findings have occurred during the reporting period?
Source	Annex C2 - Data Processing Agreement
Answer	The Contracting Authority requests security logging and monitoring and reporting, as described in the requirements in Section L, to protect the confidentiality, integrity and availability of the Contracting Authority's data and the Contracting Authority's reporting compliance with applicable law. Security logging and monitoring and reporting other than those specified are permitted, provided they achieve an equivalent level of transparency and compliance and are proposed in accordance with the 'comply or explain' procedure. A monthly report is only required in cases where relevant incidents, security events or material findings have occurred during the reporting period. The minimum information expected to be included in access logging includes origin and destination IP address, usernames if possible, date, time, and actions taken. EU law, such as the NIS2 requires reporting on significant security incidents to include initial indicators of compromise, severity and impact, root cause analysis and mitigation actions.

Question 117	M - ISO 27001 / SOC 2 / ISAE 3402 Section M.1 requires the Contractor to demonstrate compliance with ISO 27001/27002, supported by a SOC 2 report or an ISAE 3402 Type II report. Can the Contracting Authority confirm whether this requirement applies solely to the contracting party, or whether it also applies to all subcontractors, local payroll providers and software vendors involved in the delivery of the services?
Source	Annex C2 - Data Processing Agreement
Answer	See the answer to question 3.

Question 118	Editable Data Breach Reporting Form (Annex C2, Schedule 3) The "Data breach reporting form for Processors/subprocessors" included in Schedule 3 of Annex C2 appears to be entirely static in the current PDF version: dropdown fields and text boxes cannot be filled in. Could the Contracting Authority provide an editable version of this form (for example in Word or as a fillable PDF), so that bidders can view the available dropdown options and the form can actually be used in practice when reporting an incident? In addition, we would like to know whether an automated portal is available for reporting data breaches, rather than submission via a manually completed static form.
Source	Annex C2 - Data Processing Agreement
Answer	A Word version of the Annex is published with this Information Notion in which the drop-down fields are visible.

Question 119	Could the Contracting Authority clarify in which countries the Contractor is currently expected to execute salary payments on behalf of the Contracting Authority and in which countries other payment methods are currently used? Additionally, what is the expected future-state distribution once GPS and
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	related integrations have been implemented? Furthermore, can the Contracting Authority confirm whether it is permissible for the Contractor to prepare and submit payment files (e.g. SEPA files or local bank files) while the actual authorisation and execution of payments remains the responsibility of the Contracting Authority or another designated party?
Source	Annex G – KPI 2 "Timely Payment and Remittance", Description and Definition. Annex I – Overview of Countries with Bank File.
Answer	The Contracting Authority is not in a position to provide a fixed and exhaustive list of countries and corresponding payment methods. The methods of payment may change over time, and in some countries multiple payment methods may be used in parallel. This is due to specific local circumstances (e.g. banking infrastructure, regulatory context) in combination with our own internal rules and compliance requirements. Only once GPS and related integrations have been fully implemented worldwide it will be possible to connect to the financial system of the Contracting Authority. It is permissible for the Contractor to prepare and submit payment files to the Contracting Authority. The Contracting Authority guides these files into the banking system. Please note that the method of payment depends on the specific context in each country; it is not possible to execute a bank file by the Contracting Authority in all countries. Please note that bank files are only possible for the countries and currencies in the attached list in Annex I.

Question 120	Can the Contracting Authority confirm that the KPIs set out in Annex G are intended solely as performance measurement tools and do not constitute guarantees, obligations of result or result-based commitments? If not, could you please explain why?
Source	Annex G
Answer	We confirm that the KPIs set out in Annex G are intended solely as tools to measure and monitor performance. [Amended in Annex G]

Question 121	On the basis of which objective criteria will the Contracting Authority assess an improvement plan, and can the Contracting Authority confirm that such assessment criteria will remain unchanged throughout the term of the Agreement unless otherwise agreed by the parties? If not, could you please explain why?
Source	Annex G
Answer	For each improvement plan, the Contracting Authority will assess its completeness, level of detail and concreteness, feasibility, and effectiveness in addressing and resolving the failure to meet the applicable KPIs. As an improvement plan is incident-driven by nature, the exact assessment criteria may differ per case and cannot be fully fixed in advance for the entire term of the Agreement. Where possible, the Contracting Authority will apply consistent, transparent criteria, but it must retain the flexibility to adjust these criteria if the nature, severity or context of an incident so requires. Any material changes to the way improvement plans are assessed will be discussed with the Contractor. [Amended in Annex G]

Question 122	Can the Contracting Authority confirm that service credits constitute the sole and exclusive contractual remedy for KPI underperformance and that any
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	service credits awarded will count towards and be subject to the contractual limitations of liability? If not, could you please explain why?
Source	Annex G
Answer	We cannot confirm this. Service credits are a contractual remedy in case of KPI underperformance. They are separate from the liability provisions of Article 19 of the ARVODI-2025. If failure to meet a KPI results in damage, this will be assessed in accordance with the applicable provisions of the ARVODI-2025, including the applicable contractual limitations of liability.

Question 123	Can the Contracting Authority confirm that an independent escalation or governance procedure will be applied where the parties disagree on the classification of an incident? If not, could you please explain why?
Source	Annex G
Answer	We adhere to the provisions of Annex G. As described in KPI 4 Incident treatment: 'In case of disagreement, the Contracting Authority's classification shall prevail.'

Question 124	Can the Contracting Authority confirm that circumstances beyond the Contractor's reasonable control, including delays attributable to the Contracting Authority, banks, governmental authorities, payment providers or local governmental bodies, will not be taken into account when assessing KPI 2? If not, could you please explain why?
Source	Annex G - KPI 2
Answer	Circumstances that are demonstrably beyond the Contractor's reasonable control, including delays clearly attributable to the Contracting Authority or to third parties such as banks, governmental authorities, payment providers or local governmental bodies, should not negatively affect the Contractor's performance assessment under KPI 1 through 5. However, this must be assessed on a case by case basis, taking into account the specific facts, the Contractor's duty to mitigate impacts, and the extent to which the Contractor has proactively managed and communicated the issue. A blanket exclusion for all such circumstances, without nuance or verification, would go too far and could undermine proper performance monitoring and accountability. [Amended in Annex G]

Question 125	Can the Contracting Authority confirm that additional payroll runs, correction runs or recalculations resulting from amended, supplementary or inaccurate instructions provided by the Contracting Authority will be excluded from the KPI 1 assessment? If not, could you please explain why?
Source	Annex G - KPI 1
Answer	No, the Contracting Authority cannot fully confirm this in the broad form proposed. Additional payroll runs, correction runs or recalculations that are clearly and solely caused by amended, supplementary or inaccurate instructions from the Contracting Authority should not negatively impact the Contractor's KPI 1 assessment. However, this requires case by case assessment, including whether the Contractor has fulfilled its duty of care (e.g. flagging inconsistencies, seeking clarification in time, mitigating impacts where possible). A blanket exclusion of all such runs from KPI 1, without room for factual assessment and shared

	responsibility where appropriate, would go too far and could weaken effective performance monitoring. Also see the answer to question 124.
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Question 126	For privacy and data protection reasons, the Contractor may not retain copies of certificates of conduct (VOGs) of its employees and is not obliged to verify, maintain or disclose such certificates for all employees. Furthermore, it is not always legally permissible to provide access to such certificates to third parties. Would the Contracting Authority be willing to waive this requirement or, alternatively, limit its application to those positions for which such screening is objectively necessary? If not, could you please explain why?
Source	DPA Schedule 2A
Answer	We can waive if it is not permitted by local law but request that Contractor explains if he has alternative ways to guarantee safety of personnel.

Question 127	Can the Contracting Authority confirm that data will be returned in a commonly used and reasonably available format and that exceptional data export requests will be treated as additional services? If not, could you please explain why?
Source	Annex C2 – Data Processing Agreement - Article 10
Answer	Yes, data can be returned in a commonly used format. Any additional transition or migration will be agreed upon between Contracting authority and Contractor. See also the answer to question 56.

Question 128	Can the Contracting Authority confirm that statutory retention obligations, tax retention obligations and professional retention obligations will prevail over any obligation to delete personal data? If not, could you please explain why?
Source	Annex C2 – Data Processing Agreement - Article 10
Answer	Yes, we confirm this.

Question 129	Can the Contracting Authority confirm that the 24-hour notification period commences from the moment the Contractor has reasonably established that a personal data breach may have occurred and sufficient information is available to make a meaningful notification? If not, could you please explain why?
Source	Annex C2 – Data Processing Agreement - Schedule 3
Answer	Yes, we can confirm this.

Question 130	Can the Contracting Authority clarify what "further measures" may be imposed pursuant to Article 11.5 and confirm that such measures may not unilaterally result in additional work without reasonable compensation? If not, could you please explain why?
Source	Annex C2 – Data Processing Agreement - Article 11.5
Answer	At this stage, the Contracting Authority cannot specify what further measures may be proposed under Article 11.5, as this will depend on the findings and outcome of the audit. The Contracting Authority will act reasonably when determining and implementing any such measures, taking into account the circumstances and the results of the audit. We cannot confirm in advance that such measures will not result in additional work or that any such work will always be subject to additional compensation. This will depend on the specific situation and the nature of the measures required following the audit.

Question 131	Can the Contracting Authority confirm that a current ISAE 3402 Type II report, SOC 2 report or a comparable independent assurance report will be accepted as evidence of compliance, and that any additional audit rights will only be exercised where there is a specific and substantiated reason to do so? If not, could you please explain why?
Source	Annex C2 – Data Processing Agreement - Article 11.2
Answer	We can confirm this. An ISAE3402 statement or similar statement concerning security, availability, processing integrity, confidentiality and privacy can be accepted.

Question 132	Can the Contracting Authority confirm that audits will not provide access to: information relating to other clients; confidential business information; internal quality management files; information subject to professional secrecy or legal privilege; unless such access is strictly necessary for the specific purpose and scope of the audit? If not, could you please explain why?
Source	Annex C2 – Data Processing Agreement - Article 11.2
Answer	Yes, we can confirm this.

Question 133	Can the Contracting Authority confirm that audits will take place no more than once per calendar year unless there is a specific security incident or a reasonably substantiated suspicion of non-compliance? If not, could you please explain why?
Source	Annex C2 – Data Processing Agreement - Article 11.2
Answer	The Contracting Authority confirms that audits will take place no more than once per calendar year. The performance of an audit may be justified by concrete circumstances, for example, but without limitation: • A specific legal or auditory obligation requiring an audit; • A difference between the services delivered and the contractual obligations; • Significant security-related concerns. The Contracting Authority acknowledges that an audit requires significant resources from all parties and exercises this right only when necessary.

Question 134	Can the Contracting Authority clarify what constitutes the "concrete circumstances" that may justify the performance of an audit? If not, could you please explain why?
Source	Annex C2 – Data Processing Agreement - Article 11.2
Answer	The performance of an audit may be justified by concrete circumstances, for example, but without limitation: • A specific legal or auditory obligation requiring an audit; • A difference between the services delivered and the contractual obligations; • Significant security-related concerns. The Contracting Authority acknowledges that an audit requires significant resources from all parties and exercises this right only when necessary.

Question 135	Can the Contracting Authority confirm that any additional security measures will only be imposed to the extent that such measures are reasonable, proportionate and technically feasible, and that any substantial additional costs
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	arising from such measures will be treated as additional services and compensated
Source	Annex C2 – Data Processing Agreement - Article 5.3
Answer	The Contracting Authority confirms that additional security measures will only be imposed to the extent that proportionate and technically feasible additional security measures have not already been implemented by the Contractor to appropriately address risk. The Contracting Authority confirms that any additional security measures imposed will be proportionate and technically feasible and that any substantial additional costs arising from such measures will be treated as additional services and compensated, unless the measures are necessary to comply with contractual obligations.

Question 136	The DPA assumes that the Contracting Authority qualifies as Controller and the Contractor as Processor. In the context of payroll and administrative services, we generally act as an independent Controller under the GDPR, as we independently determine the purposes and means of processing, for example with respect to payroll administration and personnel data. This is consistent with the NBA Guidance "Controller or Processor" dated 1 October 2019 (page 18). Can the Contracting Authority confirm that a data processing agreement is not required for the services under this procurement and that the parties do not qualify as Controller and Processor in relation to each other? If not, could you please explain why?
Source	Annex C2 – Data Processing Agreement - Recitals and Article 4.1
Answer	We cannot confirm this. The Contracting Authority qualifies Contractor as Processor, and a data processing agreement is required. Because Contractor processes personal data on behalf of and under the instructions of the Contracting Authority, it qualifies as a data processor under the GDPR.

Question 137	Explanation Article 5.3 allows the Contracting Authority to require the Contractor to implement additional security measures. We recognize that security measures may need to evolve during the term of a long-term contract, particularly in response to changes in risks, technology and applicable legal requirements. However, additional security measures cannot necessarily be implemented unilaterally in a standardized, shared service environment. A requested measure may, for example, be technically incompatible with the service architecture, adversely affect other customers, duplicate existing controls, or not be proportionate to the particular security risk concerned. This is also consistent with the risk-based approach under Article 32 GDPR. The GDPR requires controllers and processors to implement appropriate technical and organizational measures, taking into account matters including the state of the art, implementation costs, the nature, scope, context and purposes of processing, and the risks to individuals. It does not require implementation of any particular security measure requested by a controller irrespective of feasibility or proportionality.
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	We therefore propose retaining the Contracting Authority's ability to request additional measures, subject only to reasonable feasibility and proportionality qualifications. Proposed amendment At the express written request of the Contracting Authority, the Contractor will adopt reasonable and technically feasible additional measures to ensure the security of Personal Data, taking into account the nature of the Processing, the relevant risks and the Contractor's service environment. Question Could the Contracting Authority please confirm that it accepts the above amendment? If not, could the Contracting Authority please specify what alternative wording it would accept to ensure that any additional security measures requested during the term are proportionate to the relevant risk and technically feasible within the service environment?
Source	Data Processing Agreement, Article 5.3
Answer	The Contracting Authority confirms that additional security measures will only be imposed to the extent that proportionate and technically feasible additional security measures have not already been implemented by the Contractor to appropriately address risk. The Contracting Authority confirms that any additional security measures imposed will be proportionate and technically feasible and that any substantial additional costs arising from such measures will be treated as additional services and compensated, unless the measures are necessary to comply with contractual obligations.

Question 138	Explanation Article 5.4 provides that Personal Data may not be processed outside the EEA without the Contracting Authority's express written consent. The Services contemplated by this procurement are worldwide payroll services and therefore necessarily involve processing of Personal Data in multiple jurisdictions. The procurement documentation itself recognises this international processing model and provides for the use of appropriate transfer mechanisms. The GDPR expressly recognises Binding Corporate Rules as an appropriate safeguard for international transfers of Personal Data within a group of undertakings. Where approved Binding Corporate Rules apply to the relevant processing, they provide a legally recognised mechanism for transferring Personal Data to group entities outside the EEA. Other transfers may similarly be permitted on the basis of an adequacy decision, Standard Contractual Clauses or another transfer mechanism recognised under Chapter V GDPR. Requiring separate express written consent for each processing activity or transfer outside the EEA, notwithstanding that the relevant countries, entities and transfer mechanisms have been disclosed and an appropriate GDPR transfer mechanism is in place, would unnecessarily duplicate the safeguards
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	already required under Chapter V GDPR and could impede the operation of a worldwide payroll service. The proposed amendment therefore preserves the Contracting Authority's oversight of international processing while recognising the transfer mechanisms expressly permitted by the GDPR. Proposed amendment Personal Data shall not be processed outside the EEA without the express written consent of the Contracting Authority, provided that such consent shall be deemed to have been granted for the countries, Affiliates, subcontractors and other service providers identified in the Tender or subsequently approved or notified in accordance with the Contract, where the relevant processing and transfers are carried out in compliance with Chapter V GDPR, including, where applicable, on the basis of an adequacy decision, approved Binding Corporate Rules, Standard Contractual Clauses or another legally recognised transfer mechanism. Question Could the Contracting Authority please confirm that it accepts the above amendment? If the proposed amendment is not acceptable, could the Contracting Authority please specify the alternative wording it would accept that recognises approved Binding Corporate Rules and other transfer mechanisms permitted under Chapter V GDPR and enables the Contractor to operate the disclosed international service delivery model without obtaining separate written consent for each individual transfer or processing activity outside the EEA?
Source	Data Processing Agreement, Article 5.4
Answer	We can confirm this. Upon commencement of the contract an overview of subprocessors must be given. Any new subprocessors that contractor wishes to engage require prior written permission from the Contracting Authority.

Question 139	Explanation The current provisions require any information security incident, data breach or suspected incident relating to confidentiality, integrity or availability to be reported within 24 hours. Schedule 3 similarly requires notification of personal data breaches, including suspected data breaches, within 24 hours. We fully recognize the importance of prompt notification of actual personal data breaches and relevant security incidents. However, the proposed obligation goes materially beyond the notification standard imposed by applicable data protection legislation. Under Article 33(2) GDPR, a processor is required to notify the controller "without undue delay after becoming aware of a personal data breach." The statutory trigger is therefore awareness that a personal data breach has occurred; the GDPR does not impose a fixed 24-hour notification period on processors and does not require notification of every suspected incident before it has been established that a personal data breach has occurred.
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	Requiring notification of every suspected incident within 24 hours would potentially result in notification of large numbers of events that, following initial investigation, prove not to constitute a personal data breach or relevant security incident. This could create unnecessary operational burden for both Parties and potentially obscure incidents that genuinely require urgent attention. The proposed amendment therefore preserves the statutory requirement for prompt notification while aligning the notification trigger with the GDPR standard. Proposed amendment Any information security incident or data breach or suspected incident related to confidentiality, integrity or availability must be reported without undue delay after the Contractor becomes aware that such incident or breach has occurred to the Contracting Authority. Any subsequent instructions from the Contracting Authority must be followed up immediately to the extent reasonably practicable and in accordance with applicable law. Schedule 3 should be amended consistently, including deletion of the requirement to notify suspected personal data breaches. Question Could the Contracting Authority please confirm that it accepts the above amendments? If the proposed amendments are not acceptable, could the Contracting Authority please specify the alternative notification trigger, timeframe and wording it would be prepared to accept, taking into account the notification standard under Article 33(2) GDPR?
Source	Data Processing Agreement / Schedule 2, paragraph J and Schedule 3
Answer	In accordance with Article 23 of NIS2, the Contracting Authority is required to report (suspected) significant security breaches within 24 hours. The Contracting Authority confirms that Schedule 2 paragraph J Security incident management is regarding any significant information security incident, data breach or suspected incident related to confidentiality, integrity or availability, as defined by art. 23 of the NIS2 Directive.

Question 140	Explanation Worldwide payroll services are provided across multiple jurisdictions and are necessarily affected by changes in local legislation, taxation, social security requirements and mandatory governmental or regulatory requirements. Over a potentially long contract term, changes in law may require modifications to the Services or may introduce new mandatory third-party, governmental or regulatory charges that did not exist, and could not reasonably have been incorporated into the pricing, when the Tender was submitted. Such changes are fundamentally different from ordinary inflation or increases in the Contractor's normal operating costs. They result directly from external legal or regulatory requirements and may be specific to an individual country.
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	It would therefore be appropriate to clarify that where a change in applicable law after the Tender Submission Date results in a material change to the Services or introduces unavoidable external costs, the Parties will agree an appropriate adjustment rather than requiring those unforeseen costs to be absorbed automatically throughout the entire contract term. Proposed amendment Where, after the Tender Submission Date, a change in applicable law or a mandatory governmental or regulatory requirement materially affects the manner in which the Services must be provided or results in new or increased mandatory third-party, governmental or regulatory charges directly attributable to the Services, the Parties shall discuss in good faith any reasonably necessary changes to the Services and corresponding adjustment to the applicable fees. Question Could the Contracting Authority please confirm that it accepts the above principle and proposed wording? If not, could the Contracting Authority please specify what alternative wording or contractual mechanism it would accept for addressing material, unavoidable cost increases resulting directly from changes in applicable law or mandatory governmental or regulatory requirements occurring after the Tender Submission Date?
Source	Pricing provisions / Additional Services provisions
Answer	In such cases where the contractual indexation (clause 3.4) does not sufficiently cover externally-driven, unavoidable increases in cost for the Contractor, the Contractor may propose – supported by evidence of the increases – changes to the applicable fees which the Parties shall discuss in good faith.

Question 141	Explanation Annex G measures performance against a number of KPIs and requires an overall score of at least 90 out of 120. Failure ultimately results in a recurring conditional Service Credit of EUR 5,000 per month. Several KPIs depend not only on the Contractor but also on timely and accurate information, instructions, approvals, banking/payment infrastructure, the Contracting Authority's systems and other third parties. For example, KPI 2 measures whether salaries and payments to local authorities are made on time, including circumstances in which the Contracting Authority itself makes the payment based on information supplied by the Contractor. Similarly, the Descriptive Document acknowledges that the Contracting Authority is still implementing GPS and its payment-system integration and that the timing and operating model may vary between countries. It would therefore be inappropriate for KPI points to be deducted, or Service Credits to arise, where the relevant failure was caused by the Contracting Authority, its systems or another circumstance outside the Contractor's reasonable control.
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	Proposed amendment (Rather than amending each KPI, we propose adding a general qualification to Annex G) For the purposes of measuring the KPIs and determining whether the performance standard has been achieved, any failure or delay shall be excluded to the extent caused by an act or omission of the Contracting Authority, inaccurate or late information or instructions provided to the Contractor, systems or infrastructure under the Contracting Authority's control, or other circumstances beyond the Contractor's reasonable control. Question Could the Contracting Authority please confirm that it accepts the above clarification and that KPI deductions and Service Credits will apply only to the extent that the relevant failure is attributable to the Contractor? If the proposed amendment is not acceptable, could the Contracting Authority please specify the alternative wording it would accept to ensure that the Contractor is not penalized for KPI failures resulting from circumstances outside its reasonable control?
Source	Annex G
Answer	See the answer to question 124.

Question 142	Explanation The Contractor accepts defined response times and an obligation to use appropriate efforts to resolve incidents as quickly as reasonably possible. However, a guaranteed resolution time is materially different from a response or restoration target. The time required to resolve an incident depends on its nature and complexity and may depend on third-party infrastructure, external providers or technical investigation. Particularly for serious security incidents, it may not be possible to determine at the outset how long a complete and permanent resolution will take. An absolute obligation to resolve every Top incident by the next Business Day could therefore create a contractual breach even where the Contractor responded immediately, applied appropriate mitigation or a workaround, restored the affected service and continued diligently working towards permanent resolution. Proposed amendment The Target Resolution Times are service targets. The Contractor shall use commercially reasonable efforts to resolve or provide an appropriate workaround for an incident within the applicable Target Resolution Time. Where resolution within the applicable Target Resolution Time is not reasonably possible, the Contractor shall continue to work diligently towards resolution and keep the Contracting Authority appropriately informed of progress.
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	Question Could the Contracting Authority please confirm that it accepts the above clarification and that the Target Resolution Times are service targets rather than absolute guaranteed resolution times? If the proposed amendment is not acceptable, could the Contracting Authority please specify the alternative wording it would accept to address incidents which, despite appropriate and timely action by the Contractor, cannot reasonably be permanently resolved within the stated Target Resolution Time?
Source	Annex G
Answer	No, we cannot confirm this. An urgent incident is an incident with a critical impact on service delivery or business operations that requires immediate action. A temporary workaround, when accepted by the Contracting Authority, to ensure Service delivery or business operations is acceptable. However, to ensure the Contractor resolves incidents within the agreed resolution time, incidents are always measured from the moment the incident is reported until it is resolved. When a workaround is accepted, an issue is no longer considered urgent at that point but considered high priority, with the corresponding resolution times. [Amended in Annex G]

Question 143	Can you explain the difference in terms of payroll between Embassy, Consulate General, permanent representative and Trade office?
Source	Annex 2 – Quotation form
Answer	The type of representation does not affect how payroll is handled. The same employment conditions and salary structures are used.

Question 144	Depending on each lot, is there a country to be implemented as a priority?
Source	Annex 2 – Quotation form
Answer	There is no priority in implementation of countries.

Question 145	Some countries that are in scope of the RFP are not part of the document. Is there a reason?
Source	Annex I – Overview of countries with bank file
Answer	We refer to R21 of Annex D Schedule of Requirements, which states: If option 1 is not feasible the Contractor provides bank files according to the file specifications of the bank system, currency and country where the payment will be processed. The bank file has to be in accordance with ISO20022. Specifics will be discussed during the Contract period. Please note that bank files are only possible for the countries and currencies in the attached list in Annex I.

Question 146	What does the taxation code refer to? Is this information expected into payroll output?
Source	Annex H – Pay components code
Answer	The taxation codes are not expected into payroll output. The taxation codes are intended for Dutch payroll taxation purposes. When the Contractor uses the GLB_codes, GPS will create the link to the corresponding taxation code, so that the correct Dutch fiscal treatment is applied automatically. See also the answer to question 148.

Question 147	What is the difference between Employee ID and P-Direkt number?
Source	Annex E
Answer	The Employee ID is linked to the person (employee). The P-Direkt number is linked to the employment (contracts). More specifically: an employee normally has one Employee ID, regardless of how many employments (contracts) somebody has. In case of two employments (contracts), the employee will therefore have two separate P-Direkt numbers for the same person. With implementation of GPS, the label P-Direkt number will be changed to Employment ID.

Question 148	Is pay component code based only with numeric digit?
Source	Annex H – Pay components code
Answer	The pay component code is an alpha-numeric code e.g. GLB_1000. The pay component codes are expected into payroll output. See also the answer to question 146.

Question 149	In the Western Europe lot, Belarus is listed as an included country. We assume this may be an error, as Belarus would typically be expected to fall under the Eastern Europe lot. Could you please confirm whether this is correct?
Source	Annex 2 – Quotation Form – Lot 2 Western Europe
Answer	Belarus is indeed geographically and politically considered part of Eastern Europe. However, for this Tender we have chosen to maintain the current country allocation for the Western Europe Lot, in line with our existing internal classification and organizational setup. The inclusion of Belarus in the Western Europe Lot is therefore intentional and does not constitute an error.

Question 150	To ensure consistent service quality, operational resilience, regulatory compliance and effective governance throughout the contract term, many global payroll providers apply a standardized global operating model that combines centralized governance, defined service levels, local country expertise, documented escalation procedures, and country-specific execution methods where required by local legislation, banking practices or regulatory requirements. Can the Contracting Authority confirm that Contractors may utilize their standard global payroll service delivery model, including standard Service Level Agreements, service commitments, governance processes, escalation procedures and country-specific operating practices, provided that all contractual obligations, compliance requirements and service outcomes set out in the tender are achieved?
Source	Annex G - Contract Management and Key Performance Indicators
Answer	We cannot confirm this. The requirements set out in the Tender Documents and the Agreement are leading.

Question 151	The Contractor operates a global service delivery model with personnel located in multiple jurisdictions worldwide. The requirement that all personnel with access to information relating to the agreement must possess a Dutch Certificate of Conduct (VOG), renewed every four years, is not always feasible or legally available for personnel located outside the Netherlands.
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	Can the Contracting Authority confirm that compliance with these requirements may also be demonstrated through the Contractor's existing global personnel security framework.
Source	Annex C2 - Data Processing Agreement - A. Staff reliability and security
Answer	Contracting Authority cannot agree with an existing global personnel security framework without knowing the details and scope of that framework. However, the Contracting Authority is willing to accept an alternative means of demonstrating compliance where obtaining a Dutch Certificate of Conduct (VOG) is not possible. In such cases, the Contractor should specify what alternative evidence or screening measures it can provide. If the Contractor is unable to provide the required VOG or an appropriate alternative, the Contractor should discuss this with the Contracting Authority so that the parties can determine what can reasonably be provided in the specific circumstances.

Question 152	Can the Contracting Authority confirm that compliance with section B (Product and system maintenance) may be demonstrated through the Contractor's existing global lifecycle management, patch management, risk management, and change management framework, without requiring Contracting Authority notification for individual components that are subject to approved internal risk acceptance procedures, provided that such components do not materially impact the security, availability, or integrity of the contracted services?
Source	Annex C2 - Data Processing Agreement - B. Product and system maintenance
Answer	The Contracting Authority understands the possibility that maintenance requirements of section B part 1 and 2 cannot be met for justified reasons for some individual components of the products and systems used in executing the Contract. The Contracting Authority confirms the purpose of the security controls as described in the requirements in Section B, is to safeguard the confidentiality, integrity and availability of the Contracting Authority's data. Controls other than those specified are permitted, provided they achieve an equivalent level of protection and are proposed in accordance with the 'comply or explain' procedure.

Question 153	Can the Contracting Authority confirm that the requirements in section C are intended to describe security objectives rather than prescriptive operational controls, and that equivalent controls implemented through the Contractor's global security framework, ISO 27001-certified information security management system, secure software development lifecycle, vulnerability management programme, independent penetration testing programme, and business continuity framework will be accepted as satisfying these requirements?
Source	Annex C2 - Data Processing Agreement - C. System and web application hardening
Answer	The Contracting Authority confirms the purpose of the security controls as described in the requirements in Section C is to safeguard the confidentiality, integrity and availability of the Contracting Authority's data. Controls other than those specified are permitted, provided they achieve an equivalent level of

	protection and are proposed in accordance with the 'comply or explain' procedure.
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Question 154	Can the Contracting Authority confirm that the requirement for an access control matrix is intended to ensure controlled and auditable access to systems and data, and that equivalent controls implemented through the Contractor's enterprise identity and access management framework, including role-based access controls, privileged access management, approval procedures, and periodic access reviews, will be accepted as satisfying this requirement?
Source	Annex C2 - Data Processing Agreement - F. Access control
Answer	The Contracting Authority confirms the purpose of the security controls as described in the requirements in Section F is to safeguard the confidentiality, integrity and availability of the Contracting Authority's data. Controls other than those specified are permitted, provided they achieve an equivalent level of protection and are proposed in accordance with the 'comply or explain' procedure.

Question 155	Can the Contracting Authority confirm that compliance with section G (Physical Security) may be demonstrated through the Contractor's existing physical security framework, including background screening, confidentiality obligations, controlled facility access, visitor management, monitoring, and auditable access controls, without requiring implementation of specific physical security measures such as visible identification badges where alternative security measures providing equivalent assurance are already in place?
Source	Annex C2 - Data Processing Agreement - G. Physical security
Answer	The Contracting Authority confirms the purpose of the security controls as described in the requirements in Section G, is to safeguard the confidentiality, integrity and availability of the Contracting Authority's data. Controls other than those specified are permitted, provided they achieve an equivalent level of protection and are proposed in accordance with the 'comply or explain' procedure.

Question 156	The requested services concern worldwide payroll management services covering multiple jurisdictions and countries. To deliver these services, the Contractor relies on a global operational model involving affiliated entities, payroll partners, payment providers, hosting providers, cloud infrastructure providers, and other specialised service providers that may vary by country and may change during the term of the Contract. Requiring prior written approval for each individual subprocessor, subcontractor, affiliate, or replacement service provider could significantly impact the Contractor's ability to efficiently maintain and adapt its global service delivery network and comply with local payroll, employment, tax, banking, and regulatory requirements in the countries where services are provided. Can the Contracting Authority therefore confirm that a general authorisation mechanism for approved subprocessors and subcontractors will be accepted, provided that: • the Contractor maintains an up-to-date overview of relevant subprocessors and subcontractors; • the Contracting Authority is informed of material changes to the subprocessor landscape;
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	• appropriate contractual privacy, security, and confidentiality obligations are imposed on such parties; • the Contractor maintains a documented third-party risk management and oversight process? In that case, can the Contracting Authority confirm that separate prior written approval is not required for each individual subprocessor, subcontractor, affiliated entity, or replacement service provider involved in the delivery of the worldwide payroll services?
Source	Annex C2 - Data Processing Agreement - I. Data transfer
Answer	Upon commencement of the contract an overview of subprocessors must be given. Any new subprocessors that Contractor wishes to engage require prior written permission is needed from the Contracting Authority.

Question 157	Can the Contracting Authority confirm that the objective of this requirement is to ensure transparency regarding security incidents affecting the services provided to the Contracting Authority, and that this objective may be fulfilled through incident-based notification and periodic security governance reporting, rather than requiring submission of monthly security incident reports irrespective of whether relevant incidents have occurred?
Source	Annex C2 - Data Processing Agreement - L. Logging and monitoring
Answer	The Contracting Authority confirms the purpose of the security logging and monitoring and reporting requirements as described in Section L, is to protect the confidentiality, integrity and availability of the Contracting Authority's data and the Contracting Authority's reporting compliance with applicable law. Security logging and monitoring and reporting controls other than those specified are permitted, provided they achieve an equivalent level of transparency and compliance and are proposed in accordance with the 'comply or explain' procedure.

Question 158	The Contractor provides the requested services through a global payroll and SaaS delivery model and demonstrates compliance through independent assurance reports and certifications, such as ISO 27001, SOC, and ISAE reports. Can the Contracting Authority confirm that annual audits of all contractual requirements are not required where equivalent assurance is already provided through independent audit reports and certifications, and that any additional audit rights will be exercised only where there is a justified and substantiated compliance, security, or regulatory concern, including in relation to security incidents?
Source	Annex C2 - Data Processing Agreement - M. Audits
Answer	The performance of an audit may be justified by concrete circumstances, for example, but without limitation: • A specific legal or auditory obligation requiring an audit; • A difference between the services delivered and the contractual obligations; • Significant security-related concerns. The Contracting Authority acknowledges that an audit requires significant resources from all parties and exercises this right only when necessary.

Question 159	The Contractor maintains established global policies, governance frameworks, supplier management processes, sustainability programmes, human rights commitments, compliance procedures, and reporting mechanisms that support
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	responsible business conduct and due diligence principles aligned with internationally recognised standards. Can the Contracting Authority confirm that, for the purposes of the ISC requirements, equivalent existing policies, procedures, risk management processes, supplier oversight mechanisms, sustainability reporting, and remediation processes will be accepted where they demonstrably achieve the objectives of the OECD Guidelines and UN Guiding Principles on Business and Human Rights, and that the Contractor is not required to create separate contract-specific policies, processes, or reporting structures where comparable measures are already in place?
Source	Annex N - International Social Conditions
Answer	See answer to question 54.