

BUGI

Project Management Guide

PROJECT INFO

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INTRODUCTION

Project Management (lead by University of Sarajevo) consists of planning, organizing, motivating, and controlling resources, procedures and protocols to achieve specific goals addressed in project. It will result in partnership terms and conditions being fully agreed upon, management procedures being fully established and teamwork culture being built. The objective is to define and delivery repetitive, permanent, or semi-permanent functional activities to produce and deliver planned outputs. That requires the development project management strategy.

The primary challenge of project management is to achieve all of the project goals and objectives while honoring the preconceived constraints. The primary constraints are scope, time, quality and budget. The secondary — and more ambitious — challenge is to optimize the allocation of necessary inputs and integrate them to meet pre-defined objectives.

Due to the size of the Consortium and the wide span of the project outcomes, we expect various challenges while the project picks up speed. Hence in order to establish mechanisms that will ensure a good project start and adherence to the time plan the Project Management and Reporting Guide is developed.

Project Management and Reporting Guide offers instruction on how to report upon an implemented activity, gives a detailed definition of eligible and ineligible costs, as well as necessary supporting documents that need to be provided in order to justify the costs. Taking into account that most of the rules are defined by the Grant Agreement and Partnership Agreement(s), Project Management and Reporting Guide defines procedures for their practical implementation.

By clearly defining the procedures for financial management and reporting, the communication between the project coordinator and other beneficiaries will be simplified. Additionally, the beneficiaries will be able to fulfill successfully their contractual obligations and to provide all necessary inputs with high quality to project coordinator whose responsibility is to further incorporate them in reports for the EACEA.

This Guide relies on **Erasmus+ Grant Agreement** (No. 2017-2968/001-001), **Guidelines for the Use of the Grant**, and the original text of the **BUGI project proposal**. Please note that in this Manual some definitions and rules are taken in original form from the Grant Agreement and Guidelines for the Use of the Grant, in order to avoid any misinterpretation.

It is expected from all beneficiaries to be actively involved in the fulfillment of agreed procedures defined in the Project Management and Reporting Plan.

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MANAGEMENT STRUCTURE OF BUGI PROJECT

The BUGI Consortium consists of 8 members: 5 from Western Balkan (WB) and 3 from Program Countries (PR).

Project is proposed to respond to the graduates/workforce, enterprises, experts, planning and infrastructure capacity build-up required for development of UA, sustainable agriculture and green economy in WB. Accordingly, the project is prepared with the aims to enhance partner HEIs visibility and capacity to deliver more attractive education and training in line with program countries needs according to the best European practices in order to improve students/trainees employability and HEIs sustainability fostering internationalization and to enhance urban sustainability and green economy development in partner countries with inclusion of entrepreneurial sector and farmers. Project proposed innovative approaches to agricultural production could have positive impact for poverty reduction, self employment, building energy efficiency, biodiversity and ecology and food carbon footprint.

To achieve these goals, BUGI project is organized in 6 packages. Initial three working packages are focused on research and development and three are supportive and cross-cutting. All consortium members will be engaged in all working packages contributing to their implementation according their expertise and country of origin (partner HEIs). Specific attention is put on the initial project phase when grounds for new curriculum and LLL programs will be set.

-WP1 Preparation: Needs analysis

As part of preparation phase, this WP will deliver important information for design of new curriculum and LLL program modules, infrastructure development and teachers trainings. According to national and regional priorities, study contents, learning outcomes and required competences will be defined.

Three experts working groups will be constituted:

1. Business and networking,
2. Agriculture and food processing, and
3. Urban planning, ecology, energy efficiency

In their field of expertise this working groups will analyze present and future knowledge, skills and competence needs by analyzing different strategies, action plans, reports, interviews and surveys regarding UA and related fields for partner countries and EU. This WP will deliver information about student and workforce skills, knowledge and competences needs, Strategic document: City adjusted farm strategies will be delivered. As a part of needs analysis, each partner HEI will perform infrastructure and teacher's assessment compliance with proposed curriculum. This document will be used to plan teachers training and infrastructure for curriculum implementation.

-WP2 Development: Curriculum modules and LLL center programs development

This WP comprises the activities necessary for design and implementation of new master study curriculum and LLL programs at partners HEIs. WP will establish 4 expert groups for curriculum writing and ECTS design. WP will develop new study contents based on learning outcomes, to meet national and regional strategies for socio-economic development, entrepreneurial and job markets and urban ecology and efficiency according to the reports delivered in WP1. WP will develop five curriculums for partner HEIs. Curriculum will comprise modules, courses with in modules and modes of courses (basic and advance), assigned ECTS credits and decide on distance learning. WP will propose Module Placement Guide, design Diploma Supplement including competence descriptions according to EUROPASS. In similar fashion WP will propose LLL program structure and courses duration. Since new curriculum and LLL program is based on Competence based learning

methodology, Advance Mode Learning Projects Design Guide and Skills and Competence Evaluation Guide will be delivered to assist teachers. Multilateral inter-institutional agreement will be signed between partner HEIs to foster students and teachers virtual and real mobility.

-WP3 Development: Developing capacities and facilities

This WP comprises the activities necessary to implement new curriculum and LLL programs at partner HEIs. According to the assessment report, teachers study visits and trainings will be organized at partner HEIs. Six trainings for duration of three days will be organized for five teachers from five partner HEIs. 150 teaching staff trainings will be delivered. For partner HEIs two, one day workshops will be organized: PBL and EL in competence based learning and Distance learning. 50 teaching staff will participate in workshops. According to the proposed curriculum equipment and new textbooks, tutorials, scripts and other teaching tools will be provided for partner HEIs. WP will work on curriculum accreditation. During the project life time 5 partner countries HEIs will implement pilot phase of new UA master study curriculum and LLL program. During pilot phase up to 50 students 200 trainees will be enrolled.

-WP4 Quality plan: Quality assurance and monitoring

WP activities will establish, implement and deliver internal and external quality assurance, control and monitoring mechanisms to ensure quality of project and results and timely delivery. Assigned QAC will, according to the establish specific performance indicators monitor and evaluate quality of: deliverables, process, curriculum, dissemination and exploitation of project results and budget realization. Expert peer reviewers, two external evaluations and one cost verification will assess the quality of curriculum, teaching materials, budget, etc. QAC will meet 6 time face-to-face and 6 time online.

-WP5 Dissemination and exploitation: Dissemination and exploitation

WP will deliver Dissemination strategy to ensure visibility of the project activities, outcomes, achievements, and regular information dissemination for specific and general public, enhancing communication with target groups (SMEs, farmers and farmers unions, Start-ups organizations, NGOs, HEIs and academic staff, similar international UA projects and professionals). WP will develop, promote and administrate project visual identity: logo, website with on-line database, distance learning platform, Green Entrepreneurship e-portal and android application, project social media pages, promotional materials, implement public campaigns, etc. As a part of dissemination strategy national three info days one open door day at 5 partner HEIs and UA international conference are planned.

-WP6 Management: Project management

Project will be managed by elected managing bodies: Steering Committee, Quality Assurance Committee and WP leaders and vice leaders. Project management will ensure a smooth flow of the project activities, effective, adequate coordination and communication. Project administration office at Lead partner will ensure coordination of project activities on a daily basis, as well as organizing cross-functional teams' online meet-ups to review progress, obtain output, and coordinate shared work process. To ensure good project management practice at each partner and program country HEI project team will be officially appointed by HEI management. Each HEI team will have administrator which will be in direct contact and everyday coordination with main Administrator office. This project organizational structure will be responsible for execution of all day-to-day work.

MANAGEMENT LAYERS

The project management structure was established and officially adopted at the kick-off meeting.

BUGI Consortium - consisting of contact persons/officially nominated persons from every partner institution, provides strategic project management and monitors the overall progress.

Steering Committee - The Consortium will form the 8-strong Steering Committee, led by University of Sarajevo (P1) with members from HEI, as the collective management body, for the successful management and completion of the project. The SC will decide on project action plans for implementation, dissemination and QA for each year, and adopt all internal strategies, QA reports and plans for corrective measures. With the respect to proposed plans, project activities and financial realization will be implemented and adequate documentation will be provided. It will be responsible for monitoring of the project implementation and for deciding on any eventually needed substantial project changes. SC will set up working groups for implementation of WPs. Each partner will be represented by one SC member according to their internal rules. The representative can be replaced by written notice to the project management by the body that has done the naming or by the legal representative of the partner organization. SC will elect a Chairman and Vice Chairman. The work of SC is supported by partner HEIs coordinator and administrator (project officers). The Lead partner will provide main project office that will execute all SC plans and ensure day-to-day work. The SC will meet face-to-face approximately every 6 months during the entire duration of the project, while online meetings will be organized every two months between the two consecutive meetings. The SC Chairman will call SC meetings at least one month before the meeting date, while the meeting agenda will be sent to all SC members at least one week ahead of the meeting. Regular project management related internal communication procedure would be adopted at the first SC meeting. Project envisages two technical reports

Quality Assurance Committee - QAC will be elected at the first (kick-off) meeting. QAC will have 4 members (2 from partner and 2 from program HEIs) with previous experience in quality assurance and will not be engaged in any other project activities. QAC will deliver Quality and Evaluation Framework used to describe internal and external evaluation methodology and activities: reporting forms and procedures and other QA tools. QAC will establish internal peer reviewer's pool and prepare operational plan with milestones to be followed by all project partners. QAC will meet face-to-face twice a year and minimum once between face-to-face meetings. At all meetings an interim assessment of 6-month activities/results will be carried out. Interim reports will be written and disseminated internally to the project partners.

WP Leader and Vice-Leader (from program and partner countries) – together with WP working groups will be responsible for the timely and quality activities implementation. These leaders are selected based on their experience.

Project Administrative Office - PAO will be at UNSA. Each HEI will appoint project administrator. Each HEI team leader and administrator will be in direct contact with main administrator office at UNSA. Together they will manage day-to-day work.

Each leader and administrator at own consortium partner HEI will:

- Ensure on-time performance and delivery;
- Monitor financial management of budget;
- Provide information for project dissemination.

The responsibilities of each partner will also be defined with the Partnership Agreement. UNSA as the Lead partner will:

- Manage, administrate and report on the project activities;

- Adopt set of documentation and guidelines on project implementation and specific task realisation to ensure coherence, harmonisation and efficiency;
- Monitor the implementation timelines of the activities;
- Distribute, oversee and ensures proper budget realisation;
- Prepare, lead, facilitate and report on SC and QAC meetings effectively;
- Prepare two evaluation reports (progress and final) to EACEA. Reports will be reviewed and approved by the SC, focusing on the quality of the work done and quality of project deliverables.

All participants will evaluate project outputs and outcomes and the assessment will be included in evaluation reports. Project ownership is ensured through a long-term sustainability of project results, ensured by multilateral inter-institutional agreements and direct involvement of all partner HEIs in every stage of project, from the detailed working plans, to implementation and evaluation of each project activity.

List of partner institutions:

| Partner no. | Partner | Partner acronym | Country |
|-------------|---|-----------------|---------|
| P1 | University of Sarajevo | UNSA | B&H |
| P2 | “Džemal Bijedić” University of Mostar | UNMO | B&H |
| P3 | University of Donja Gorica | UDG | MN |
| P4 | University of Prishtina | UP | XK |
| P5 | “Haxhi Zeka” University in Peja | UHZ | XK |
| P6 | University of Bologna | UNIBO | IT |
| P7 | South-Westphalia University of Applied Sciences | SWUAS | DE |
| P8 | University of Ljubljana | UL | SI |

PROJECT IMPLEMENTATION STRUCTURE

All partner institutions will be actively involved in all project activities, but their role and workload in specific Work Packages (WPs) differ. The expertise and capacity of every partner is matched with their contribution to the project outcomes, including the distribution of management tasks.

WP leaders and vice leaders are:

- WP1: P7 & P4
- WP2: P6 & P5
- WP3: P8 & P3
- WP4: P6 & P1
- WP5: P8 & P2
- WP6: P1

The project is split into 6 WPs, which will be managed by WP leaders and vice leaders. Each institution will have its WP representative.

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- WP1-EWG2 Agriculture and food processing

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In case of delays, WG Leader will alert the Coordinator and seek guidance on the best course of action. In case of serious problems, they will inform the SC of the BUGI.

CONFLICT RESOLUTION

In case of conflict between the projects partners resulting from the interpretation or the application of the Partnership Agreement, or in connection with the activities contained within, the parties involved shall make the effort to come to an amicable arrangement rapidly and in the spirit of good cooperation. Disputes should be addressed in writing to the project Steering Committee (or a body consisting of representatives of all the project partners), that will try to mediate in order to resolve the conflict.

When a particular problem starts delaying other activities, WG leaders and vice-leaders will intensify the efforts or conduct minor task re-allocation. If things don't speed up, WG leaders will involve the Project Coordinator, and/or SC to resolve the issue. Finally, the Consortium will vote on reassignment of tasks and re-allocation of budget. Decisions involving financial issues will be solved by the Consortium's absolute majority. Other strategic decisions will be made by the majority vote of the Consortium/SC members present (including e-votes of persons who participated in discussions via Skype).

COMMUNICATION

BETWEEN COORDINATOR AND PARTNERS

Internal communication within consortium is extremely important.

Led by the Project Coordinator (University of Sarajevo), the PAO will be accountable for overall project management and timely execution. It will prepare, execute and document of all BUGI bodies' meetings and ensure an efficient follow-up.

PAO will ensure permanent communication between all the bodies and persons described so far, on all levels. BUGI will set up project management web application. To fill the time gaps between meetings in person, the PAO will encourage SKYPE, Dropbox, telephone conversation and electronic communication. This is to keep all partners updated on project progress (and upcoming issues, if any).

A general PAO address for BUGI project is made: bugi2017ua@gmail.com. Each partner should make sure that persons from its team are on the PAO emailing list.

Table 1. BUGI_Contact List

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COMMUNICATION WITH EACEA

- One Project Officer is responsible for BUGI project (Giulia.MORO@ec.europa.eu).
- Contact with Project Officer only via coordinator unless exceptional circumstances, (e.g. conflict with coordinator).
- Official communication to be addressed both to Project Officer and functional mailbox (EACEA-EPLUS-CBHE-PROJECTS@ec.europa.eu).

COMMUNICATION WITH NATIONAL ERASMUS+ OFFICE (NEO) (IF APPLICABLE) / EU DELEGATION

- Contact NEO/EU delegation in your country for support to project and;
- Inform NEO/EU delegation in your country about project events.

OBLIGATIONS AND RESPONSIBILITIES

OBLIGATIONS AND ROLE OF THE BENEFICIARIES

The beneficiaries (project coordinator and all partner institutions):

- are jointly responsible for carrying out the activities attributed to them, and shall conduct the work in accordance with the work programme and schedule set forth in the Grant Agreement and approved application, working to the best of their abilities to achieve the defined results and taking full responsibility for their work in accordance with accepted professional principles;
- undertake to comply with all the provisions of the Grant Agreement and its annexes, with all the provisions of Partnership Agreement, as well as with EU and national legislation;
- are jointly responsible for complying with any legal obligations incumbent on them jointly or individually;
- shall provide staff, facilities, equipment and material to the extent needed for executing the activities as specified in the work programme;
- shall be responsible for the sound financial management and cost efficiency of the funds allocated to them;
- undertake to comply with the principles set out in the Erasmus Charter for Higher Education (ECHE) and to implement the staff mobility flows in accordance with the provisions set out in the Erasmus+ Programme Guide.

SPECIFIC OBLIGATIONS AND ROLE OF THE PROJECT COORDINATOR

University of Sarajevo undertakes to:

- be responsible for the overall coordination, management and implementation of the project in accordance with the Grant Agreement;
- be the intermediary for all communication between the beneficiaries and the Executive Agency, and inform the beneficiaries of any relevant communication exchanged with the Executive Agency;
- inform the beneficiaries of any changes connected to the project or to the Grant Agreement, or of any event likely to substantially affect the implementation of the action;
- as the sole recipient of payments on behalf of all beneficiaries, transfer funds to the beneficiaries without unjustified delay and in accordance with the dispositions for payments laid down in Article 5 of Partnership Agreement;
- manage and verify the appropriate spending of the funds in accordance with the dispositions of the Grant Agreement and this Agreement;
- comply with all reporting requirements *vis-à-vis* the Executive Agency, as per the dispositions of Article I.4 of the Grant Agreement;
- establish payment requests on behalf of the beneficiaries, as per the dispositions of Article I.4 of the Grant Agreement;
- provide the beneficiaries with official documents related to the project, such as the signed Grant Agreement and its annexes, the Guidelines for the Use of the Grant, the various reports templates and any other relevant document concerning the project.
- transmit to the beneficiaries copies of all reports submitted to the Executive Agency, as well as copies of any feedback letters received from the Agency following report assessment and field monitoring visits.

SPECIFIC OBLIGATIONS AND ROLE OF EACH BENEFICIARY (EXCLUDING THE COORDINATOR)

Each beneficiary undertakes to:

- ensure adequate communication with the coordinator and with the other beneficiaries;
- support the coordinator in fulfilling its tasks according to the Grant Agreement;
- submit in due time to the coordinator all relevant data needed to draw up the reports, financial statements and any other documents provided for in the Grant Agreement, as well as all necessary documents in the events of audits, checks or evaluations;
- provide the coordinator with any other information or documents it may require and which are necessary for the management of the project;
- notify the coordinator of any event likely to substantially affect or delay the implementation of the action, as well as of any important deviation of the project (e.g. replacement of the project contact person, changes in partner's budget, deviations from work plan etc.);
- inform the coordinator of any change in its legal, financial, technical, organisational or ownership situation and of any change in its name, address or legal representative;
- comply with Erasmus+ and national rules, including rules on public procurement, state aid, publicity and equal opportunities.

*Source: Partnership Agreement
(Article 3)*

PUBLICITY OBLIGATIONS

In accordance with the Article I.10.8 and II.7 of the Grant Agreement, regarding the publicity and use of the relevant logo, the beneficiaries shall follow the instructions available on the Erasmus plus website on the following link: <https://eacea.ec.europa.eu/about-eacea/visual-identity>

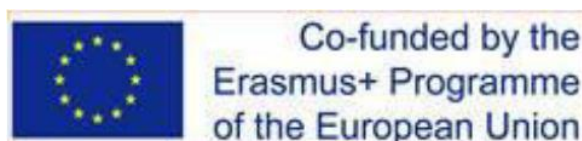
Any communication, publication or output resulting from the project, made by the beneficiaries jointly or individually, including at conferences, seminars or in any information or promotional materials (such as brochures, leaflets, posters, presentations, etc.), must indicate that the project has received European Union funding.

This means that all material produced for project activities, training material, projects websites, special events, posters, leaflets, press releases, CD ROMs, etc. must carry the Erasmus+ logo and mention: "Co-funded by the Erasmus+ Programme of the European Union".

Where the action, or part of the action, is a publication, **the mention and graphic logos must appear on the cover of the first pages** following the editor's mention. If the action includes events for the public, signs and posters related to this action must be displayed.



Erasmus+ logo:



When displayed in association with another logo, the European Union emblem must have appropriate prominence.



Disclaimer:

Any publication should mention the following sentence:

"This project has been funded with support from the European Commission. This publication [communication] reflects the views only of the author, and the Commission cannot be held responsible for any use which may be made of the information contained therein"

For other official EU language versions, please consult the following website:
http://ec.europa.eu/dgs/education_culture/publ/graphics/beneficiaries_all.pdf

Source: Grant Agreement (Article I.10.8) , Guidelines for the Use of Grant (Section 1.7.1)

PENALTIES IN THE CASE OF NON-COMPLIANCE WITH PUBLICITY OBLIGATIONS

According to Article I.10.10 of the Agreement, the obligation to comply with the publicity provisions constitutes a substantial obligation.

Without prejudice to the right to terminate the grant, in case of failure to fulfill this obligation, the Agency may apply a 20% reduction of the grant initially provided for.

Source: Grant Agreement (Article I.10.10) , Guidelines for the Use of Grant (Section 3.5.2.1)

OWNERSHIP AND PROPERTY RIGHTS

The ownership of all project results, including copyrights and intellectual property rights, as well as all reports and other documentation resulting from the action, shall be vested in the beneficiaries, in compliance with Article I.7 of the Grant Agreement.

All the material prepared by the consortium and under the scope of the project, must be made available for the public, in digital form, freely accessible through the Internet under open licenses.

Source: Grant Agreement (Article I.7)

Materials already developed and brought in may be only used within the scope of the project as templates of good practice. Copyrights shall be strictly safeguarded and permission for reproduction and scale of production has to be settled beforehand.

Source: Partnership Agreement (Section 11.1, 11.2)

The beneficiaries must also be aware that the Agency and the Commission has the rights to:



communicate the results of the action by any other types of communication not specified in the General Conditions;



edit or re-write in another way the results of the action, including shortening, summarizing, modifying the content, correcting technical errors in the content;

- cut, insert meta-data, legends or other graphic, visual, audio or word elements in the results of the action;
- extract a part (e.g. audio and video files) of, divide into parts or compile the results of the action, prepare derivative works of the results of the action;
- translate, insert subtitles in, dub the results of the action in all official languages of EU;
- authorize or sub-license the modes of exploitation set out above to third parties.

The Agency and the Commission shall have the rights of use specified in the General Conditions and set out above for the whole duration of the industrial or intellectual property rights concerned.

Source: Grant Agreement (Article 1.7)

CONFLICT OF INTEREST

According to Article II.4 of the Agreement the beneficiaries shall take all necessary measures to prevent any situation where the impartial and objective implementation of the Agreement is compromised for reasons involving economic interest, political or national affinity, family or emotional ties or any other shared interest (“conflict of interests”). Any situation constituting or likely to lead to a conflict of interests during the implementation of the Agreement shall be notified to the Agency, in writing, without delay. The beneficiaries shall immediately take all the necessary steps to rectify this situation. The Agency reserves the right to verify that the measures taken are appropriate and may require additional measures to be taken within a specified deadline.

Source: Guidelines for the Use of Grant (Section 1.6)

CONTRACTUAL MANAGEMENT OF BUGI PROJECT

HIERARCHY AND PRECEDENCE

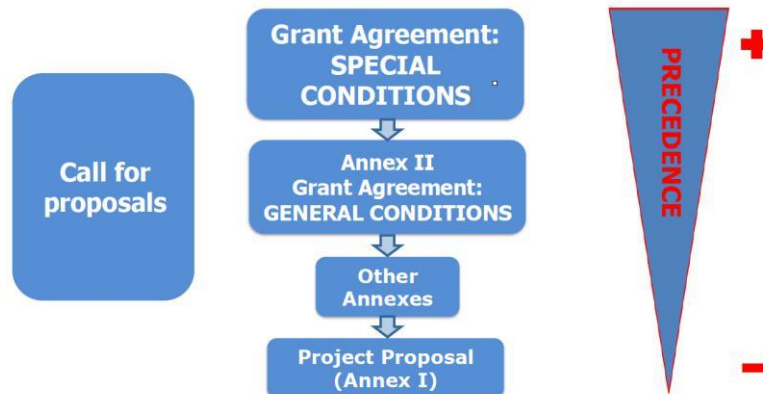


Figure 2. Hierarchy and precedence

Do not assume, a priori, that all activities listed in project application are automatically eligible. Before implementing any activity, if there is a dilemma, first check which PAO that the activities mentioned in project proposal are eligible in a way you consider it to be funded.

PAYMENT CYCLE

The maximum Erasmus+ grant contribution to the project for the contractual period covered by the Grant Agreement amounts to **EUR 838,397.90**.

Upon entering into force of the Grant Agreement, a pre-financing payment of 50% of the maximum amount was paid to the coordinator.

A second pre-financing payment of 40% of the maximum amount specified in Article I.3 of the Grant Agreement shall be paid to the coordinator, subject to the following conditions:

- ➡ having used at least 70% of the previous pre-financing instalment paid;
- ➡ the receipt of the "Statement on the use of the previous pre-financing instalment" and "Request for payment" as specified in Annex VI of the Grant Agreement;
- ➡ the receipt of a progress report on implementation of the action as specified in Annex V of the Grant Agreement.

Source: Guidelines for the Use of Grant (Section 2.1)

PENALTIES IN THE CASE OF POOR, PARTIAL OR LATE IMPLEMENTATION OF THE ACTION

PENALTIES IN THE CASE OF NON-COMPLIANCE WITH PUBLICITY OBLIGATIONS

According to Article I.10.10 of the Grant Agreement, the obligation to comply with the publicity provisions constitutes a substantial obligation.

Without prejudice to the right to terminate the grant, in case of failure to fulfill this obligation, the Agency may apply a 20% reduction of the grant initially provided for.

Source: Grant Agreement (Article I.10.10), Guidelines for the Use of Grant (Section 3.5.2.1)

BREACH OF CONTRACTUAL OBLIGATIONS

According to Article II.17.1 of the Grant Agreement the Agency shall:

In case the coordinator fails definitively to submit the project reports and the related required supporting documents, recover any amount already paid and if applicable, apply financial penalties of between 2% and 10% of the value of the grant.

Source: Grant Agreement (Article II.17.1), Guidelines for the Use of Grant (Section 2.2)

PENALTIES FOR WEEK IMPLEMENTATION

According to Article I.10.6 of the Agreement, the Agency may reduce the grant initially provided if the action is implemented poorly, partially or late. Such penalties shall be applied in case the final technical report provides evidence that the project implementation was not addressed with the required attention and according to the terms laid down in the Agreement.

The final report and the outputs produced by the project (publications, conference papers, presentations etc.), will be assessed using a common set of quality criteria based on the same evaluation criteria and the same scoring scale as those used application stage: relevance (maximum 30 points); quality of the project (design and) implementation (maximum 30 points); quality of the project team and cooperation arrangements (maximum 20 points); and impact and sustainability (maximum 20 points).

The score will vary from 0 to 100, where 0 is the lower mark and 100 the highest.

Where the rating falls between 0 and 50, a reduction of the EU grant initially provided to the partnership will be implemented according to the following scale:

- ➡ **25% reduction if the final report scores at least 40 points and below 50 points;**
- ➡ **35% reduction if final report scores at least 30 points and below 40 points;**
- ➡ **55% reduction if the final report scores at least 20 points and below 30 points;**
- ➡ **75% reduction if the final report scores below 20 points.**

The coordinator will have the possibility to react to the first evaluation of the final report and to provide supplementary information on the project implementation. In case the additional

information will be deemed insufficient to illustrate a sound and objective oriented project implementation, the above mentioned penalties will be applied.

Project coordinator will be informed about their project performance assessment and their compliance with the publicity obligations also after submission of progress report. The information provided at progress report stage will allow beneficiaries to improve their project performance and/or their compliance with the visibility requirements.

Source: Grant Agreement (Article I.10.6), Guidelines for the Use of Grant (Section 3.5.2.2)

FINANCIAL MANAGEMENT OF THE BUGI PROJECT

This section describes the financial rules and principles for the management of the grant. The first part focuses on the general financing principles and provisions applicable to the grant. The second part defines the payment arrangements and reimbursement procedure amongst project beneficiaries. The third part outlines the Eligibility of Costs with the specific rules applicable to the "Actual costs" and "Unit costs" approaches, and supporting documents that needs to be provided for every budget heading.

GENERAL FINANCING PRINCIPLES

FUNDING RULE AND FINANCING APPROACH

Amount of the Grant \neq Total costs of the project

The maximum Erasmus+ grant contribution to the project for the contractual period covered by the Grant Agreement amounts to **EUR 838,397.90**.

The Erasmus+ grant contribution is awarded to the partnership under the form of:

- a "*reimbursement of actual costs*" for Equipment and Subcontracting costs;
- a "*unit contribution*" to the costs incurred for Staff costs, Travel costs and costs of Stay

The grant is calculated on the basis of Actual costs for the budget headings Equipment and Subcontracting, and of Unit Costs for the budget headings Staff costs, Travel costs and Costs of stay. Calculated so as to require co-funding to implement the project.

CO-FINANCING PRINCIPLE

According to the European Union Financial Regulation grants shall always involve co-financing. This means that the resources which are necessary to carry out the project shall not be provided entirely by the EU contribution.

In practical terms, the implementation of the BUGI project may require other types of expenditures, not specifically foreseen and included in the budget of the grant (such as costs for dissemination, publishing, translation if not sub-contracted, overheads costs, bank fees etc.), that are supposed to be covered by co-financing. It is important to note that these expenditures covered by the co-financing will not be taken into account for the final calculation of the grant and therefore will not have any financial impact on it.

In order to implement the project, the grant amount will have to be complemented by additional funding provided by the beneficiary, according to the co-financing Budget/Expenditure/Co-financing breakdown per partner and budget category defined in project budget (Annex 6 – BUGI project budget). Beneficiary shall provide an indication on the level and source of co-financing that contributed to the project results.

Contrary to the approach followed under previous programmes (in particular the Tempus, ALFA or Lifelong Learning programmes), the co-financing contribution provided by the partnership will not need to be justified or demonstrated at final report stage.

Practically, this means that no proofs of expenditure or supporting documents will be required by the Agency. Nevertheless, at final report stage and for statistical purposes only, the partnership will be invited to provide an indication on the level and source of co-financing made available for the implementation of the project.

Source: Guidelines for the Use of Grant (Section 1.5)

MODIFICATION TO THE BUDGET

As specified in Article I.8 of the Grant Agreement, the coordinator may, in agreement with the partner institutions, when carrying out the action, adjust the estimated budget as shown in Annex III by transfers between budget headings, provided that:

- ➔ this adjustment of expenditure does not affect the implementation of the action
- ➔ the amount indicated in Annex III of the Grant Agreement for one or more of the budget headings is not increased by more than 10 %, and
- ➔ the total estimated budget indicated in Article I.3 of the Grant Agreement is not exceeded.

BUDGET BREAKDOWN

| | |
|--------------------------------------|------------|
| • 1. Staff Costs | 328,897.00 |
| • 2. Travel Costs | 72,655.00 |
| • 3. Costs of Stay | 149,640.00 |
| • 4. Equipment Costs | 235,000.00 |
| • 5. Subcontracting Costs | 52,205.90 |
| • Total Grant for Project Activities | 838,397.90 |

In practice, this means that in the final report, the maximum amount declared under a budget heading can be 110% of the authorised amount as indicated in Annex III of the Agreement for the budget heading in question without prior authorisation required. Please note that this 10% increase flexibility can still be applied even if the authorized amount for the budget heading concerned had already been set at its maximum ceiling (i.e. 40% for staff costs, 30% for equipment costs and 10% for subcontracting costs).

The corresponding increases as well as any significant decrease of expenditure under a given budget heading should however be justifiable with regards to the objectives and overall funding of the project.

An amendment request relating to an adjustment to the budget breakdown is only necessary when the amount indicated in Annex III of the Agreement for one or more of the budget headings need to be increased by more than 10 %.

If the maximum ceiling set for staff (40%), equipment (30%) and subcontracting (10%) is exceeded as a consequence of the increase of these budget headings by more than 10%, the request for a change in the budget breakdown will not be accepted.

The maximum grant as specified in Article I.3 (EUR 838,397.90) can never be exceeded.

PAYMENT ARRANGEMENTS AND REIMBURSEMENT PROCEDURE AMONGST PROJECT BENEFICIARIES

The coordinator will transfer the part of the Erasmus+ grant contribution allocated to each individual beneficiary using the bank account details provided in Partnership Agreement.

If the bank account of the beneficiary changes, new bank account details need to be communicated in a timely manner to the BUGI PAO.

The transfer of the Erasmus+ grant contribution to individual beneficiaries will be implemented in accordance with the following timetable and procedure, respecting dynamics of the implementation of the project activities, provided that the beneficiary fully implemented and documented project activities:

TO BE SPECIFIED BY PARTNERSHIP AGREEMENT

PARTNER REQUEST FOR PAYMENT

The transfer of the Erasmus+ grant contribution to individual beneficiaries will be implemented in accordance with the defined timetable and procedure, respecting dynamics of the implementation of the project activities, provided that the beneficiary fully implemented and documented project activities.

The partner has to submit Partner Financial Report whose approval will be the basis for issuing the next installment (detailed instruction in section *Reporting* of this Guide). On the basis of verified expenses in the report and their approval by the PAO, amount of next installment of Erasmus+ grant will be defined/calculated by the Coordinator, in accordance with Article 5 of the Partnership Agreement.

For the purpose of transferring installments of the Erasmus+ grant contribution, the beneficiary will send a "Partner Request for payment" (using the Annex 3 of this Guide), duly signed by the legal representative of the beneficiary, for each instalment defined/calculated by the coordinator on the basis of the previously verified expenses.

Sending procedure for the "Request for payment":

Scanned version must be sent to the general PMT address for bugi project:bugi2017ua@gmail.com.

⇒

One hard copy must be send by post to the following address:

*Prof. dr. Pakeza Drkenda
Poljoprivredno-prehrambeni fakultet (BUGI project)
Univerzitet u Sarajevu*

*Zmaja od Bosne 8
71000 Sarajevo
Bosnia and
Herzegovina*

| Partner | Partner | 1. Staff | 2. Travel | 3. Stay Costs | 4. Equipment | 5. Subcontracting | Total |
|---------|---|-----------|-----------|------------------|-----------------|----------------------|------------|
| P1 | University of Sarajevo (UNSA) | 51,309.00 | 12,490.00 | 26,520.00 | 54,500.00 | 34,705.90 | 179,524.90 |
| P2 | University Dzermal Bijedic of Mostar (UNMO) | 25,589.00 | 9,735.00 | 23,160.00 | 39,500.00 | 4,000.00 | 101,984.00 |
| P3 | University of Donja Gorica (UDG) | 32,664.00 | 12,865.00 | 27,000.00 | 47,000.00 | 4,000.00 | 123,529.00 |
| P4 | University of Prishtina (UP) | 31,064.00 | 12,865.00 | 27,000.00 | 47,000.00 | 4,000.00 | 121,929.00 |
| P5 | University Haxhi Zeka (UHZ) | 31,114.00 | 12,725.00 | 26,880.00 | 47,000.00 | 2,500.00 | 120,219.00 |
| P6 | University of Bologna (UNIBO) | 54,555.00 | 5,490.00 | 8,280.00 | - | 1,500.00 | 69,825.00 |
| P7 | South Westphalia University of Applied Sciences (SWUAS) | 58,025.00 | 3,575.00 | 5,400.00 | - | 1,000.00 | 68,000.00 |
| P8 | University of Ljubljana (UL) | 44,577.00 | 2,910.00 | 5,400.00 | - | 500 | 53,387.00 |

ELIGIBILITY OF COSTS

Eligible Costs

As specified in Article II.19.1 of the Agreement, "Eligible costs" of the action are costs actually incurred by the beneficiary which meet the following criteria:

- they are incurred during the eligibility period, with the exception of costs relating to the preparation of the final report and the corresponding supporting documents referred to in Articles II.23.2 and I.4.1;
- they are foreseen and included in Annex III of the Agreement (budget);
- they are incurred in connection with the action as described in Annex I of the Agreement and are necessary for its implementation;
- they are identifiable and verifiable, in particular being recorded in the accounting records of the beneficiary and determined according to the applicable accounting standards of the country where the beneficiary is established and with the usual cost accounting practices of the beneficiary;
- they comply with the requirements of applicable tax and national legislation;
- they are reasonable, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency.

Ineligible Costs

As specified in Articles I.10.4 and II.19.4 of the Agreement the following costs are not considered eligible:

- equipment such as: furniture, motor vehicles of any kind, equipment for research and development purposes, telephones, mobile phones, alarm systems and anti-theft systems;
- costs of premises (purchase, rent, heating, maintenance, repairs etc.); please note that the rent of premises for short events is not concerned;
- costs linked to the purchase of real estate;
- expenses for activities that are not carried out in the project beneficiaries' country (see Annex IV of the Agreement), unless an explicit prior written authorisation has been granted by the Agency;
- depreciation costs;
- return on capital;
- debt and debt service charges;
- provisions for losses or debts;
- interest owed;
- doubtful debts;
- exchange losses;
- costs of transfers from the Agency charged by the bank of a beneficiary;
- costs declared by a beneficiary in the framework of another action receiving a grant financed from the Union budget (including grants awarded by a Member State and financed from the Union budget and grants awarded by other bodies than the Agency for the purpose of

implementing the Union budget);

- contributions in kind from third parties;
- excessive or reckless expenditure;
- deductible VAT.

Source: Grant Agreement (Article II.19.1)

Unit Costs

Financial reporting for budget items based on unit costs (contribution to staff costs, travel costs and costs of stay) will be based on the principle of the "triggering event". Beneficiaries will have to prove that the activities have been actually and properly implemented and/or that the expected output(s) have been produced but they will not have to justify the level of spending. As a consequence, beneficiaries will have flexibility in the way they manage the funds awarded to cover the expenses necessary for the implementation of the activities concerned. These activities must be implemented during the eligibility period set out in the Agreement.

A unit cost is a fixed contribution which is multiplied by the specific number of units to cover the costs linked to the implementation of a specific activity or task. The unit costs to be applied are those defined in Annex I of the Guidelines, and they cannot be modified neither fractioned.

The beneficiaries will have to keep the documentation with the project accounts as specified below under the sections dedicated to each budget heading. In addition, in case of control and/or audit visits, they must ensure that the declared unit costs are supported with sufficient proof demonstrating that the activities have been implemented and/or the output(s) produced as expected.

*Source: Guidelines for the Use of Grant
(Section 3.3)*

Staff Costs

This budget heading contributes to the cost of staff (*the existence of a formal contractual relationship between the employee and the beneficiary institutions is required*) for all beneficiaries when they are performing tasks which are directly necessary to the achievement of the objectives of the project. These costs are supported on the basis of unit costs.

The unit costs to be applied for Staff costs take into account these variables: the type of staff category, the country in which the staff member is employed, and the number of days worked for the project. Each unit cost corresponds to an amount in Euro per working day per staff.

The applicable staff categories to be applied are the following:

- Managers (including legislators, senior officials and managers) carry out top managerial activities related to the administration and coordination of project activities.
- Researchers, teachers and trainers (RTT) typically carry out academic activities related to curriculum/training programme development, development and adaptation of teaching/training materials, preparation and teaching of courses or trainings.
- Technical staff (including technicians and associate professionals) carries out technical tasks such as book-keeping, accountancy, in-house translation activities.
- Administrative staff (including office and customer service clerks) carries out administrative tasks such as secretarial duties. Students can work for the project and can be considered as

administrative staff, provided that they have signed a work contract with a consortium beneficiary institution.

The Staff category to be applied will depend on the work to be performed in the project and not on the status or title of the individual. Staff carrying out an administrative task should be reported under the category "Administrative staff".

The unit cost to be applied is the one corresponding to the country in which the staff member is employed, independently of where the tasks will be executed (i.e. a staff member of an organisation of country A working (partly) in country B will be considered for the unit costs under country A).

AMOUNTS

| | Manager | Teacher/ Trainer /Researcher | Technician | Administrative staff |
|--|---------|------------------------------------|------------|-------------------------|
| <i>AMOUNTS IN EURO PER DAY</i> | | | | |
| Germany, Italy | 280 | 214 | 162 | 131 |
| Slovenia | 164 | 137 | 102 | 78 |
| Bosnia and Herzegovina, Kosovo, Montenegro | 108 | 80 | 57 | 45 |

For activities funded with unit costs, the supporting documents will have to demonstrate that the volume and/or the nature of the activities actually implemented, justify the number of unit costs charged to the grant.

For the purpose of any **financial evaluation and/or audit**, beneficiaries will have to **retain with the project accounts** the following supporting documents:

- The existence of a formal contractual relationship between the employee and the employer. Furthermore, for non-permanent staff and/or not officially registered under a beneficiary institution, the latter must be able to demonstrate that the conditions defined under the section 3.3.1.1 have been fulfilled.
- A duly filled-in Joint Declaration (Annex II of these Guidelines) for each person employed by the project. The declaration must be signed by the person performing the activity then countersigned and stamped by the person responsible (e.g. rector, dean) in the institution that employed this person. For staff performing different categories of tasks a separate declaration must be signed for each type of activity.
- Time-sheets have to be attached to each Joint Declaration. They must be signed by the person concerned and countersigned by the person responsible in the institution that employed this person. They must indicate the following:
 - ¾ the project reference
 - ¾ the name of the person performing the tasks, his/her position and the staff category
 - ¾ the institution and the country where the person is employed
 - ¾ the number of days worked for the corresponding month and year
 - ¾ the description of the tasks performed, the outputs produced and the related work package.

- Any material evidence allowing to verify that the declared workloads correspond to actual activities/outputs (e.g. attendance lists for lectures given, tangible outputs / products, salary slips, etc.).

It should be noted that the above mentioned documents (e.g. employment/work contract, any other formal contractual relationship document, salary slip) should be provided by the beneficiaries to the Agency and/or auditors upon request, during a financial check/control or an audit, even if those documents could contain personal data. The processing of such personal data by the Agency will be made in accordance with article II.6.1 of the Agreement.

It is therefore the responsibility of the beneficiaries to check in due time (i.e. not at the end of the project) if they would be able to provide such documents considering in particular their own internal regulations or national legislation.

Travel costs and Costs of Stay

The unit costs to be applied are those defined in Annex I of Guidelines and are calculated taking into account the following variables: the travel distance (for travel costs) and the duration in days (for costs of stay).

Any category of staff (e.g. managers, RTT, technical and administrative staff) under official contract with the beneficiary institutions and involved in the project may benefit from financial support for travel and subsistence provided it is directly necessary to the achievement of the objectives of the project.

Please note that the travel costs and costs of stay related to subcontracted service providers have to be declared under the sub-contracting budget heading and be justified and documented accordingly.

Travels are intended for the following activities:

| Activities | Duration | Location of activity | Staff from PC-to PC | Staff from PC-to PgC | Staff from PgC-to PC | Staff from PgC-to PgC |
|--|----------------------|---|---------------------|----------------------|----------------------|-----------------------|
| Teaching / training assignments | Max. 3 months | Activities must take place in project beneficiaries' countries unless explicit prior written authorisation from the Agency | X | X | X | X |
| Training and retraining purposes | | | X | X | Not eligible | |
| Updating programmes and courses | | | X | X | X | X |
| Practical placements in companies, industries and institutions | | | X | X | Not eligible | |
| Project management related meetings | | | X | X | X | X |
| Workshops and visits for result dissemination purposes ¹² | | | X | X | X | X |

PC = Partner Country

PgC = Programme Country

Except in the case of existence of a national law which states the contrary, beneficiary institutions should not suspend payment of normal salaries to their staff during time spent travelling within the framework of the project.

Prior written authorisation from the Agency is required if the staff concerned intends to carry out activities not described above.

Beneficiaries do not need to justify the level of spending. For activities funded with unit costs, the supporting documents will have to demonstrate that the volume and/or the nature of the activities actually implemented, justify the number of unit costs charged to the grant.

For the purpose of any **financial evaluation and/or audit**, beneficiaries will have to be able to justify/prove the following elements:

- The journeys actually took place.
- The journeys are connected to specific and clearly identifiable project-related activities.

The following supporting documents must be **retained with the project accounts**:

- A duly filled-in Individual Travel Report (Annex III of these Guidelines). Supporting documentation will have to be attached to each travel report in order to demonstrate the fact that the travel and the activity actually took place (e.g. travel tickets, boarding passes with points of departure and destination, dates and name of the person travelling, invoices, receipts, proof of attendance in meetings and/or events, agendas, tangible outputs/products, minutes of meetings). It will not be necessary to prove the actual cost of the travel.

The grant contributes to the travel of staff and students involved in the project, from their place of origin (home institution within the partnership) to the venue of the activity and return (including visa fee and related obligatory insurance, travel insurance and cancellation costs if justified). Financial support will be provided only for travels that are directly related to the achievement of the objectives of the project. Activities and related travels must be carried out in the project beneficiaries' countries. Any exception to this rule must be authorised by the Agency.

Please note that the unit costs for travel also cover cancellation costs. Therefore, it is strongly recommended to purchase travel tickets including cancellation insurance. Except for cases of *force majeure* or exceptional and duly justified cases, only unit costs for travel which actually took place can be reported and charged to the project. Prior written authorisation from the Agency is required in these cases.

The grant contribution to the travel includes visa fees. Nevertheless, if a travel is necessary in order to obtain a visa, the relevant unit costs for travel and, if applicable, costs of stay can be claimed.

For each participant, the grant is calculated by applying for each travel the unit cost corresponding to the applicable distance band. Each unit cost corresponds to a fixed amount in Euro per travel per person.

In order to apply the correct unit cost, the beneficiary must identify the travel distance of a one-way travel (from their place of origin - home institution within the partnership - to the venue of the activity) using the distance calculator supported by the European Commission (http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm). The travel distance identified will be used to calculate the corresponding unit cost. Each unit cost applied will contribute to the costs of travel for the round trip, regardless of the expenses actually incurred.

No financial contribution will be granted for travels of less than 10 km.

In order to apply the correct unit cost, the beneficiary must identify the duration in days of the activity (including the travel from their place of origin to the venue of the activity and vice-versa) and apply the corresponding unit costs. Each unit cost applied will contribute to the costs of stay regardless of the expenses actually incurred.

No costs of stay will be granted for travels of less than 10 km.

| Distance band | Unit cost per participant |
|-------------------------|---------------------------|
| Between 10 and 99 KM | 20 EUR |
| Between 100 and 499 KM | 180 EUR |
| Between 500 and 1999 KM | 275 EUR |

| <u>STAFF</u> | Unit cost per day per participant |
|--|--------------------------------------|
| Up to the 14 th day of activity + | 120 EUR |
| Between the 15 th and the 60 th day of activity + | 70 EUR |
| Between the 61 st day of activity and up to 3 months | 50 EUR |

ACTUAL COSTS

Financial reporting for budget items based on actual costs (Equipment, Sub-contracting) will be based on the principle of the expenses actually incurred which will need to be duly documented.

Beneficiaries will have to keep the supporting documentation with the project accounts as specified in each budget heading. In addition, they should in particular ensure in case of control and/or audit visits that the declared costs are identifiable and verifiable, in particular being recorded in the accounting records of the beneficiary.

SUB-CONTRACTING COSTS (ACTUAL COSTS PRINCIPLE)

Sub-contracting refers to the implementation of specific tasks being part of the action, by a third party, to which a service contract has been awarded by one or several beneficiaries. Subcontracting is intended for specific, time-bound, project-related tasks which cannot be performed by the Consortium members themselves.

Subcontracting costs will be reimbursed on the basis of the eligible costs actually incurred (actual costs).

Typical activities which may be sub-contracted (provided they are not carried out by beneficiaries' staff) are:

- Evaluation activities and auditing (Certificate on the Financial Statement)
- IT courses
- Language courses
- Printing, publishing and dissemination activities
- Translation services
- Web design and maintenance
- Logistic support for the organisation of events
- Etc.

In order to prevent double funding by the grant, catering and hospitality costs (e.g. during project events) for participants receiving Costs of Stay cannot be covered by subcontracting. Under no circumstances should these costs be charged to the project twice.

For the purpose of any **financial evaluation and/or audit**, beneficiaries will have to **retain with the project accounts** the following supporting documents:

- ☒ Invoices, subcontracts and bank statements.
- ☒ In the case of travel activities of subcontracted service provider, copies of travel tickets, boarding passes, invoices and receipts, or for car travel a copy of the internal regulations on the reimbursement rate per km. The aim of the supporting documentation is to demonstrate that the activities took place.
- ☒ When the threshold of EUR 25.000 is exceeded and below EUR 134.000, documentation on the tendering procedure and three quotations from different suppliers.
- ☒ When the threshold of EUR 134.000 is exceeded, documentation on the tendering procedure applied according to national legislation.
- ☒ Tangible outputs/products

In addition, the declared costs must be identifiable and verifiable, in particular being recorded in the accounting system of the beneficiary.

Equipment

This budget heading may be used to support the purchase of equipment on the condition that such equipment is not ineligible and is directly relevant to the objectives of the project. This could include, for example, (e -)books and periodicals, fax machines, photocopying machines, computers and peripherals (including notebooks/laptops and tablets), software, machines and equipment for teaching purposes, laboratory supplies (teaching purposes), video-projectors (hardware) and video-presentations (software), television sets, installing/setting up of communication lines for internet connection, access to databases (libraries and electronic libraries outside the partnership) and clouds, equipment maintenance, insurance, transport and installation costs.

Equipment costs will be reimbursed on the basis of the eligible costs actually incurred.

Equipment is intended **exclusively** for the Partner Country Higher Education Institutions (as defined in the Programme Guide) which are included in the partnership where it must be installed as soon as practically possible after the start of the project. Under no circumstances may equipment be purchased for any Programme Country institution/organisation or for non-higher education institutions in the Partner Countries. The equipment must be recorded in the inventory of the institution where it is installed; this institution is the sole owner of the equipment. All equipment purchased with the Erasmus+ CBHE funds must bear an Erasmus+ sticker to be printed or bought by the beneficiaries.

Equipment should be instrumental to the objectives of the project and should therefore be purchased at the beginning of the project implementation period. The procurement and delivery of equipment to Partner Country institutions is often a rather complex procedure that should be taken into consideration at the planning stage. In addition, as above mentioned, VAT is not considered as an eligible project cost. Therefore, the measures for the exemption should be launched sufficiently in advance to the purchase of the equipment.

Hiring of equipment may be considered eligible only in exceptional and duly justified circumstances, provided that prior written authorisation has been given by the Agency. The costs to be declared can only be those incurred during the eligibility period.

The following costs are not considered eligible: equipment such as furniture, motor vehicles of any kind, equipment for research and development purposes, telephones, mobile phones, alarm systems and anti-theft systems.

In the event of purchase of equipment over €25.000, the provisions set under section 3.2.5 'Award of Contracts' of these Guidelines will apply.

Compared to the equipment as specified in the original application, minor adaptations in terms of quantity and product in the purchased equipment can be accepted without prior authorisation provided that the budgetary ceilings are respected, the corresponding equipment items are eligible, the modification can be justified and is related with the project objectives.

In case of significant changes of the equipment to be purchased compared to the equipment as specified in the original application, prior written authorisation from the Agency should be given during project implementation.

In any case of doubt the coordinator shall contact the Agency and ask for prior written approval based on clear justifications. It is however the responsibility of the coordinator to ensure that in case approval is given, the purchased items comply with the eligibility criteria since the verification of the eligibility of the specific equipment items will only be carried out following the submission of the final report.

The contribution to Equipment costs may not exceed 110% of the Equipment costs agreed in Annex III of the Grant Agreement (including any amendment). In any case, Equipment costs will never exceed 33% of the maximum grant as specified in Article I.3 of the Agreement, taking into account the 10% flexibility.

For the purpose of any **financial evaluation and/or audit**, beneficiaries will have to **retain with the project accounts** the following supporting documents:

- ☐ Invoice(s) and bank statement(s) for all purchased equipment (please note that order forms, pro-forma invoices, quotations or estimates are not considered as proof of expenditure).
- ☐ When the threshold of EUR 25.000 is exceeded and below EUR 134.000, documentation on the tendering procedure and three quotations from different suppliers.
- ☐ When the threshold of EUR 134.000 is exceeded, documentation on the tendering procedure applied according to national legislation.
- ☐ Proof that the equipment is recorded in the inventory of the institution.

The beneficiaries may not split the purchase of equipment into smaller contracts below the threshold.

In addition, the declared costs must be identifiable and verifiable, in particular being recorded in the accounting system of the beneficiary. Furthermore, the equipment must be properly registered in the inventory of the institution concerned.

In addition to the provisions set out in Article II.9 and Article II.10 of the General Conditions of the Grant Agreement, where the value of a contract awarded in accordance with those Articles is over EUR 25.000 and less than EUR 134.000, the beneficiaries shall launch a tendering procedure and obtain competitive offers from at least three suppliers and retain the one offering best value for money, observing the principles of transparency and equal treatment of potential contractors and taking care to avoid conflicts of interests.

General Guidance to prepare a tendering procedure

When it comes to tendering a key aim of each beneficiary institution is to purchase the most qualitative equipment/services/supplies at the best price (sound financial management) while also ensuring that the required equipment/services/supplies are made available within agreed timeframes. **Tender specifications** are mandatory and instrumental in achieving this goal.

Tender specifications describe **what the beneficiary institution is going to buy**. The quality of the description determines not only the quality it will get, but also the price that it will pay.

It is also particularly important to ensure total consistency between the tender specifications and the other tender documents (i.e. the invitation to tender, draft contract and various annexes).

The tender specifications must always indicate:

- the **exclusion** and **selection criteria** that must be fulfilled by tenderers (analysis of the

tenderers)

- the **award criteria** and their relative weighting (analysis of the quality and price)
- the **technical requirements**, i.e. the technical specifications (including, whenever relevant, the minimum technical requirements)

The following general requirements should also be followed as principles:

- the description must be comprehensive, clear, precise and transparent
- the tender specifications must ensure equal access to tenderers (equal treatment and non-discrimination) and must not have the effect of creating unjustified obstacles to competitive tendering (widest competition possible)
- the choice of the criteria described above (exclusion, selection and award) has to be proportional in relation to the subject and the value of the purchase
- Sound financial management
- Establishment of an evaluation committee

Each tendering procedure must contain at least the following elements:

- Invitation to tender
- Tender specifications
- Minutes of the tender opening
- Tender evaluation report from the evaluation committee
- Commercial offers
- Etc.

Please note that the beneficiaries must clearly document each tendering procedure and retain all the documentation in particular for audit purposes.

Guidance to prepare a tendering procedure

When preparing the tender specifications, the beneficiaries should make sure to address all the issues underlined below:

Information on tendering

The information provided in this part of the tender specifications is of a more administrative nature. It addresses issues such as:

- participation in the procedure (access to the market)
- contractual conditions
- joint tenders
- subcontracting
- content and period of validity of the tenders
- identification of tenderers (legal capacity and status)
- etc.

Title, purpose and context

The title should, as much as possible, be short and precise and refer to the subject of the contract. It must be used consistently throughout the documents issued during the procedure.

The beneficiaries have to provide with as much background information and (Internet based)

reference documents as possible. This will help avoiding potential unequal treatment of tenderers.

The technical specifications

The technical specifications describe what the beneficiary's institution is going to buy.

The description should be comprehensive, clear and precise. Providing tenderers with the fullest possible information is the only way to avoid possible unequal treatment.

It should include the characteristics and technical requirements of the products, services or materials to be ordered, considering the purpose for which they are intended by beneficiary's institution. These characteristics may include:

- the quality levels
- the levels and procedures of conformity assessment
- safety or dimensions, including, for supplies, the sales name and user instructions, and, for all contracts, terminology, symbols, testing and test methods, packaging, marking and labelling, production procedures and methods
- delivery and payment terms
- warranty service and technical support conditions
- etc.

In marginal cases where it is not possible to provide a sufficiently detailed and intelligible description of the subject of the contract, the description must be followed by the words "or equivalent".

The duration of execution of tasks must also be specified. It is recommended to include the period of approval of deliverables in the period of execution of the tasks.

Estimate value of the contract

The estimate value of the contract must be specified. Indeed, it is essential that interested economic operators are perfectly aware about the size of the contract they are competing for.

Evaluation and award of the contract

This part of the tender specifications describes the evaluation process and specifies the different types of criteria which will be applied to decide on the award of the contract:

- the **exclusion criteria** allow the beneficiary to determine whether an economic operator is qualified to participate in the tendering procedure.
- the **selection criteria** is to allow the beneficiary to determine whether a tenderer has the financial, economic, technical and professional capacity necessary to carry out the work and in principle they relate to their past experience. Selection criteria are not exhaustive and are general in nature. They must be drafted in a non-discriminatory manner that is consistent with the purpose and complexity of the future contract.
- finally, the **award criteria** will allow the beneficiary to choose the best tender out of those submitted by tenderers which are not excluded and which meet the selection criteria. Award criteria deal with the quality and price of the tender, without ever going back to the capacity of the tenderer or its past performance.

The **award method will be the "best value for money"** meaning that the winning tender is the one offering the best quality/price ratio, taking into account the criteria announced in the specifications.

OVERVIEW OF SUPPORTING DOCUMENTS PER BUDGET HEADING

Table 5. Overview of supporting documents (Detailed list in ANNEX 6)

| Reimbursement basis | Budget Headings | Documents to retain with project accounts | Documents to be sent with the Final report |
|--|---------------------------------|---|--|
| ACTUAL COSTS | <i>Equipment</i> | <ul style="list-style-type: none"> ▪ Invoices ▪ Bank statements ▪ Tendering procedure for expenses exceeding 25.000€ ▪ Proof that the equipment is recorded in the inventory of the institution | <ul style="list-style-type: none"> ▪ Invoices and three quotations from different suppliers for expenses exceeding 25.000€ ▪ Any prior authorisation from the Agency |
| | <i>Subcontracting</i> | <ul style="list-style-type: none"> ▪ Subcontracts ▪ Invoices ▪ Bank statements ▪ Tendering procedure for expenses exceeding 25.000€ ▪ Tangible outputs/products* | <ul style="list-style-type: none"> ▪ Subcontracts, invoices and three quotations from different suppliers for expenses exceeding 25.000€ ▪ Any prior authorisation from the Agency |
| UNIT COSTS | <i>Staff</i> | <ul style="list-style-type: none"> ▪ Formal employment contract ▪ Staff convention ▪ Time sheets ▪ Salary slips* ▪ Agendas* ▪ Attendance / Participant lists* ▪ Tangible outputs/products* ▪ Minutes of meetings* | <ul style="list-style-type: none"> ▪ No supporting documents should be sent with the Final report, except for any prior authorisation from the Agency |
| | <i>Travel and Costs of Stay</i> | <ul style="list-style-type: none"> ▪ Individual Travel Report (ITR) ▪ Invoices, receipts, boarding passes* ▪ Agendas* ▪ Attendance / Participant lists* ▪ Tangible outputs/products* ▪ Minutes of meetings* | <ul style="list-style-type: none"> ▪ No supporting documents should be sent with the Final report, except for any prior authorisation from the Agency |
| <p>For all grants, a Certificate on the financial statements and underlying accounts ("Report of Factual Findings on the Final Financial Report – Type II") must be sent with the Final report (see Annex VII of the Agreement).</p> | | | |

* *Examples of supporting documents. Please note that in the case of unit costs this list cannot be exhaustive as it depends on the actual outputs of the project and the quality of the documentation provided. As a general rule, please keep all possible results to be able to show-case your activities.*

Source: Guidelines for the Use of Grants, (Section 3.4)

TAXES (VAT, DUTIES AND CHARGES)

Any expenditure including VAT, duties and charges (such as customs and import duties) are not eligible unless the coordinator can provide an official document from the competent authorities proving that the corresponding costs cannot be recovered.

In any case, taxes and duties have to be treated in accordance with the tax exemption agreement, signed between the European Union and the Partner Country for which the equipment or services are destined.

However, practice shows that a tax exemption can be difficult to obtain in certain Partner Countries, even if the European Commission has signed agreements with the governments of those Partner Countries. If necessary, further information and/or assistance can be requested to the National Erasmus+ Offices (Western Balkans, Southern Mediterranean, Eastern Europe, Russia and Central Asia) or to the EU Delegations in the Partner Countries concerned.

Source: "Guidelines for the Use of Grants" (Section 3.2.3)

EXCHANGE RATE

The coordinator shall submit the payment requests including the underlying financial statements, in euros.

By way of derogation from Article II.23.4 of the Agreement, any conversion into euro of actual costs incurred in other currencies shall be made by the beneficiary at the monthly accounting rate established by the Commission and published on its website http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm applicable:

- on the month of the receipt of the first pre-financing for all costs incurred until the second pre-financing is received and
- on the month of the receipt of the second pre-financing for all costs incurred until the end of the project.

The invoice date will be taken into account to determine the applicable monthly exchange rate. All coordinators have to respect this rule with regards to the exchange rate to be applied during the project life time. Requests for derogation will not be considered.

As specified in Article II.19.4 of the Agreement, exchange losses are not considered eligible and exchange gains do not need to be reported.