

Education, Audiovisual and Culture Executive Agency

Erasmus+: Higher Education – International Capacity Building

Brussels, 17. 06. 2016
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Mr Nebojsa Zlatkovic
College of Agriculture and Food Technology
Cirilo I Metodije 1
RS – 18400 Prokuplje

Subject: Final Report Project 530184-2012-1-RS-TEMPUS-JPCR (2012-3327)

Dear Mr Nebojsa Zlatkovic,

We have the pleasure of informing you that the assessment of the Final Technical Implementation Report and Financial Statement of the above-mentioned Tempus Joint Project has been finalised.

This Pre-information letter summarises the content and financial outcome of your project.

1. Final Technical Implementation Report

We would firstly like to congratulate you on the results you have attained during your participation in the Tempus programme, and on the high standards that you have reached in the implementation of your activities. We hope that the consortium will build on the outcomes achieved and that your co-operation together will continue.

In particular we would like to extend our compliments to the project team for the high commitment and active participation in the project, especially taking into consideration that this was the first participation in the Tempus programme. Successful results have been achieved to reform and improve the curricula in agriculture and food production disciplines. Moreover, students practice has been modernized through the introduction of new teaching methods, new equipment and the creation of new national/regional training centres.

We are very pleased to see that students and local companies have been consulted at various stages during the project implementation and their feedback has been taken into consideration in the reform process of the curricula.

This project has definitely helped the participating colleges in strengthening their relations with the labour market to ensure better opportunities for students. We strongly encourage you to continue organizing in the future similar academic-business forums as the ones that have taken place during the project. The joint business-education committee established by University of East Sarajevo can be definitely considered as a good example which should be applied by other institutions as well. It is positive to see that different Memoranda of Understanding have been signed with business and local community sectors; however it would be advisable that mechanisms are also established to monitor the level of employability of graduate students.

Very fruitful and dynamic cooperation has been established among the partners and we are very pleased to see that this cooperation is going to continue under the Erasmus+ Programme.

Education, Audiovisual and Culture Executive Agency (EACEA) - Unit A4
Office: BOUR 02/17 - B-1049 Brussels - Belgium
Phone: (32-2) 299.49.15 - Fax: (32-2) 299.45.30

http://eacea.ec.europa.eu/tempus/index_en.php
E-mail: EACEA-Tempus-Project-Management@ec.europa.eu

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2. Financial Assessment

Please note that our financial analysis is based exclusively on the documents that you have submitted to us. Please consider our comments carefully and **in the event that you wish to contest our decision**, your arguments must be accompanied by supporting documents, and by a list detailing the supporting documents included. This should be sent at the latest **within 60 calendar days following the dispatch of this letter**.

Each document must be numbered and its reference number recorded in the list. If there are several documents to justify a single cost, the total of the various amounts must be given. Absence of supporting documentation to justify the declared costs will mean that the corresponding amounts remain ineligible.

Should you react to our Pre-information letter, a second and last letter responding to the additional points you raise will be sent to you, finalising the assessment exercise. Any further argumentation or complaint will not be accepted.

We will consider that the absence of a response from you within the above-mentioned deadline is equivalent to your formal, unconditional and irrevocable agreement to the amounts mentioned in our assessment.

Please find below the remarks concerning the financial evaluation of your report:

I – STAFF COSTS

According to art. II.14.2 of the Grant Agreement, the remuneration may not exceed the average rates corresponding to the grant holder's or the participating institutions usual policy on remuneration.

Moreover, as mentioned in art. 3.1, Annex V of the "Guidelines for the Use of the Grant", salaries and fees may not exceed local rates; this applies both to European Community and Partner Countries. Indicative rates are provided on the Tempus website. If higher rates are applied, this must be clearly justified by supporting documents (salary slips).

-Please consider the following:

| Ref. no. / Our ref. no. – Name | Comments | Concerned amount (€) |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| DBU/SC/022 Ahmed Dzubur | There is a miscalculation as 5 days x by € 80.00 per day = € 400.00 and not 450.00 as you declared. Therefore, the difference of € 50.00 is considered ineligible. | 50.00 |
| DBU/SC/023 Tatjana Jovanović Cvetković | You charged a total amount of € 1,024.00 for the staff costs. However, according to the supporting documents, this amount should have been € 913.79 (12.8 days x 71.39 € average salary rate following your pay slip). Therefore, the difference of € 110.21 is considered ineligible. | 110.21 |
| DBU/SC/030 Tatjana Jovanović Cvetković | You charged a total amount of € 152.00 for the staff costs. However, according to the supporting documents, this amount should have been € 90.35 (1.6 days x 56.47 € average salary rate following your pay slip). Therefore, the difference of € 90.35 is | 90.35 |

| | | | |
|-------------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| | | considered ineligible. | |
| VPSSA/SC/41 | Nataša Ilić | There is a miscalculation as 6,2 days x by € 55.00 per day = € 341.00 and not 350.00 as you declared. Therefore, the difference of € 9.00 is considered ineligible. | 9.00 |
| VPSSA/SC/43 | Radenko Stepić | There is a miscalculation as 6 days x by € 100.00 per day = € 600.00 and not 800.00 as you declared. Therefore, the difference of € 200.00 is considered ineligible. | 200.00 |
| VPSSA/SC/55 | Svetlana Vasiljević | There is a miscalculation as 9 days x by € 55.00 per day = € 495.00 and not 500.00 as you declared. Therefore, the difference of € 5.00 is considered ineligible. | 5.00 |
| UES/SC/007 | Mirko Kulina | You declared 8.55 days however, there are only 6 working days within the declared period. Therefore the amount of € 102.00 is considered ineligible (€ 40 x 2.55 days) | 102.00 |
| AIRS/SC/009 | Ivana Tošić | You declared € 760.00 in the table but the amount should have been € 665.00. Therefore, the difference of € 95.00 is considered ineligible. | 95.00 |
| VPSSA/SC/4 | Vera Milošević | You charged a total amount of € 300.00 for the staff costs. However, according to the supporting documents, this amount should have been € 202.80 (3 days x 67.60 € average salary rate following your pay slip). Therefore, the difference of € 97.20 is considered ineligible. | 97.20 |
| VPSSA/SC/33 | Vera Milošević | You charged a total amount of € 1,100.00 for the staff costs. However, according to the supporting documents, this amount should have been € 743.60 (11 days x 67.60 € average salary rate following your pay slip). Therefore, the difference of € 356.40 is considered ineligible. | 356.40 |
| VPSSA/SC/44 | Vera Milošević | You charged a total amount of € 1,400.00 for the staff costs. However, according to the supporting documents, this amount should have been € 946.40 (14 days x 67.60 € average salary rate following your pay slip). Therefore, the difference of € 453.60 is considered ineligible. | 453.60 |
| VPSSA/SC/35 | Jovica Nikolovski | You charged a total amount of € 500.00 for the staff costs. However, according to the supporting documents, this amount should have been € 291.06 (5 days x 58.21 € average | |

| | | |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| | salary rate following your pay slip). Therefore, the difference of € 208.94 is considered ineligible. | 208.94 |
| VPSSA/SC/3 Svetlana Vasiljević | You charged a total amount of € 110.00 for the staff costs. However, according to the supporting documents, this amount should have been € 87.00 (2 days x 43.50 € average salary rate following your pay slip). Therefore, the difference of € 23.00 is considered ineligible. | 23.00 |
| VPSSA/SC/36 Svetlana Vasiljević | You charged a total amount of € 330.00 for the staff costs. However, according to the supporting documents, this amount should have been € 261.00 (6 days x 43.50 € average salary rate following your pay slip). Therefore, the difference of € 69.00 is considered ineligible. | 69.00 |
| VPPŠ/SC/114 Stančić Ivica | You charged a total amount of € 200.00 for the staff costs. However, according to the supporting documents, this amount should have been € 142.88 (2 days x 71.44 € average salary rate following your pay slip). Therefore, the difference of € 57.12 is considered ineligible. | 57.12 |
| TOTAL | | 1,926.82 |

Therefore, the total amount of € 1,926.82 is considered ineligible under this budget heading.

II – TRAVEL COSTS AND COSTS OF STAY:

-Please consider the following:

| Ref. no. – Type of purchase | Problem identified | Amount concerned (€) |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| DBU/IMR/024 Ahmed Dzubur | There is a miscalculation as € 130.00 + € 175.00 = € 305.00 and not 435.00 as you declared. Therefore, the difference of € 130.00 is considered ineligible. | 130.00 |
| VPSSA/IMR/30 Vera Milošević | You declared a total amount of € 228.00 in the table. However, the IMR has a amount of € 80.00 only. Therefore, the difference of € 148.00 is considered ineligible. | 148.00 |
| VPSSA/IMR/21 Vera Milošević | You declared a total amount of € 35.00 in the table. However, according to the supporting documents, this amount should have been as you agreed € 24.00 only. Therefore, the difference of € 11.00 is considered ineligible. | 11.00 |
| TOTAL | | 289.00 |

Therefore, the total amount of € 289.00 is considered ineligible under this budget heading.

V. OTHER COSTS:

According to the Question No 89 of the FAQ: *“The exchange rate from Euro into another currency, to be used in order to complete the Financial Statement, is the official rate of the European Central Bank published daily in the <http://www.ecb.int> (“daily euro foreign exchange reference rates”) or alternatively the rate published in the European Union Commission web site <http://europa.eu.int/comm/budget/inforeuro>. The exchange rate to apply is the one of the day in which payments/transactions have taken place.”*

-Please consider the following:

| Ref. no. / Our ref. no. – Name | Comments | Concerned amount (€) |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| VPSSA/INV/27 Information | You charged an amount of € 4,847.00 for the material costs. However, according to the submitted supporting documents this amount should be € 4,757.25 (InforEuro exchange rate of 09/2014 (month of the 2nd pre-financing: 560,000.00 EUR/RSD). Therefore, the difference of € 90.15 is considered ineligible. | 90.15 |
| TOTAL | | 90.15 |

Therefore, the total amount of € 90.15 is considered ineligible under this budget heading.

VI – INDIRECT COSTS:

In accordance with art. I.4.2 of the Grant Agreement, we would like to point out that indirect costs are eligible for flat-rate funding of 7 % of the total eligible direct costs, subject to the conditions laid down in Article II.14.3.

We noticed that you have exceeded the maximum limit of 7 % for this budget heading:

| Total direct costs eligible | 7 % of the total direct costs eligible | Declared expenditure paid from Tempus | Exceeding amount |
|-----------------------------|----------------------------------------|---------------------------------------|------------------|
| € 525,086.49 | € 36,756.05 | € 36,820.00 | € 63.95 |

Following the above your statement of expenditure is as follows:

| | AWARDED BUDGET | DECLARED EXPENSES | CONFIRMED EXPENSES | PAID FROM TEMPUS | CO-FINANCED | INELIGIBLE | ELIGIBLE |
|--------------------------------|----------------|-------------------|--------------------|------------------|-------------|------------|------------|
| Staff Costs | 205.140,00 | 221.348,70 | 221.348,70 | 194.093,15 | 27.255,55 | 1.926,82 | 219.421,88 |
| Travel Costs and Costs of Stay | 128.940,00 | 122.370,64 | 122.370,64 | 115.473,75 | 6.896,89 | 289,00 | 122.081,64 |
| Equipment Costs | 152.540,00 | 153.146,92 | 153.146,92 | 128.650,74 | 24.496,18 | 0,00 | 153.146,92 |

| | | | | | | | |
|-------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-----------------|-------------------|
| Printing and Publishing | 19.520,00 | 12.616,06 | 12.616,06 | 12.616,06 | 0,00 | 0,00 | 12.616,06 |
| Other Costs | 19.860,00 | 17.910,14 | 17.910,14 | 17.910,14 | 0,00 | 90,15 | 17.819,99 |
| Indirect Costs | 36.820,00 | 36.820,00 | 36.820,00 | 36.820,00 | 0,00 | 63,95 | 36.756,05 |
| TOTAL | 562.820,00 | 564.212,46 | 564.212,46 | 505.563,84 | 58.648,62 | 2.369,92 | 561.842,54 |

Declared co-financing: € 58.648,62

Declared bank interest: € 0,00

In accordance with articles II.17 & II.18 of the Grant Agreement any unspent and ineligible funds are to be recovered by the Executive Agency under the mandate of the European Commission.

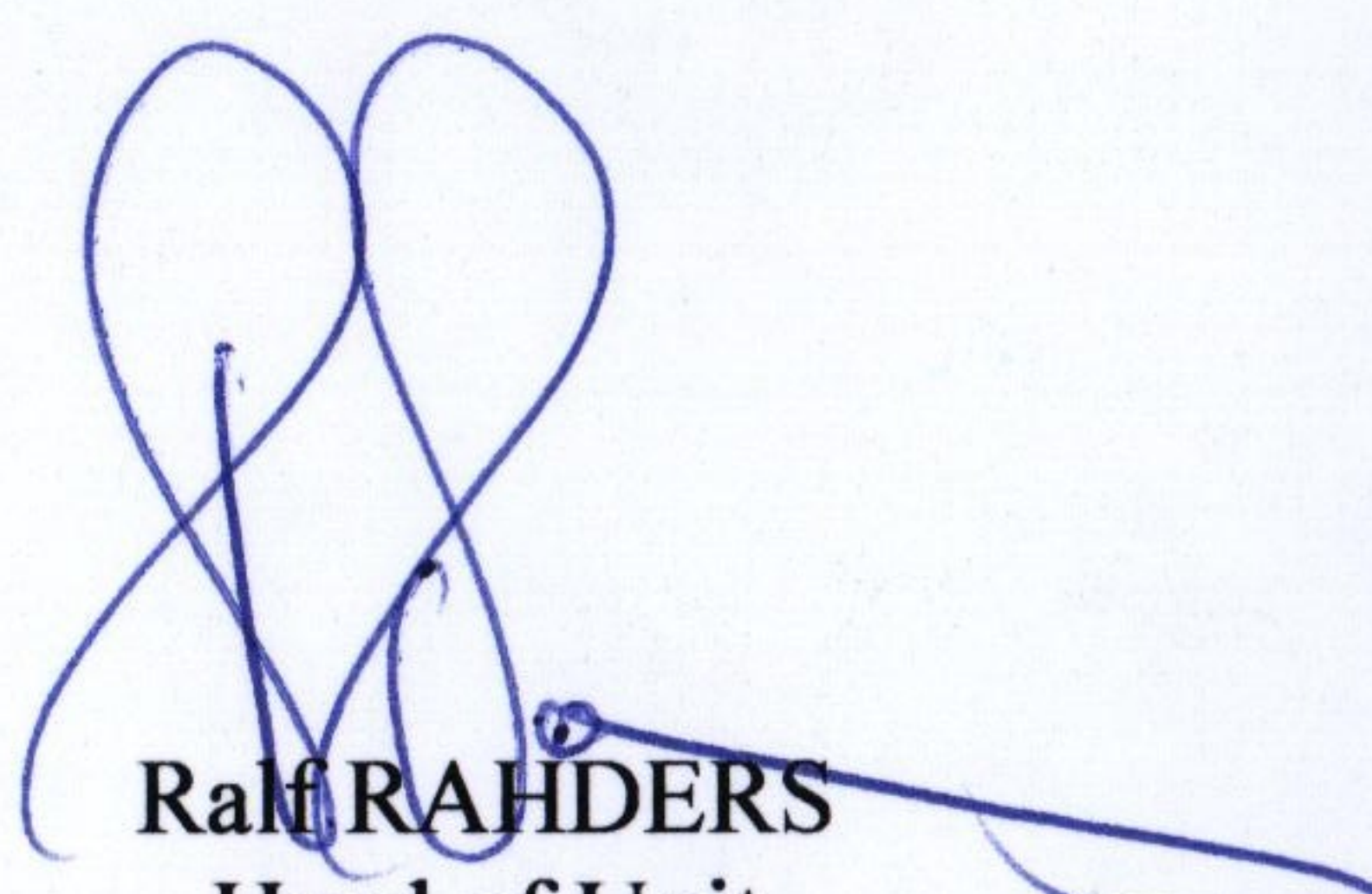
Following the assessment of your statement of expenditure and in line with art. II 17.3 of the Grant Agreement, your final grant amounts to **€ 503.504,03**.

The amount of **€ 503.504,03** represents 89,62% of the total actual eligible costs (€ 561.842,54).

Therefore, you may expect a payment of **€ 49.562,03**. This amount represents **€ 503.504,03** (final grant) minus **€ 453.942,00** (90% of the maximum grant amount already paid to you).

Thank you for your participation in the Tempus programme.

Yours sincerely,



Ralf RAHDERS
Head of Unit