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**Subject: Final Report Project 544543-TEMPUS-2013-RS-JPCR**

Dear Mrs Cirovic,

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 letter summarises the content and financial outcome of your project.

**1. Final Technical Implementation Report**

We would like to inform you and your project partners that we have carried out the assessment of your Final Report submitted on 17/02/2017 and that it has been approved.

The work-packages and most of the individual activities were carried out in line with the original work-plan without major deviation. The partnership has achieved the specific objectives of the project, notably the modernisation and/or development of new curricula at the partner universities, the training provided for the university staff and students as well as the lifelong courses for tourism employees and the development of teaching materials.

We appreciate to learn that both undergraduate and postgraduate study programmes have been accredited or re-accredited and structured in compliance with the Bologna declaration. The motivation shown amongst teaching and support staff as well as the interest in the implementation of the project shown by the other stake holders involved, such as industry, local authorities and government, have contributed to a successful and timely implementation of the project. Moreover, it should be underlined that in several cases the actual outcomes outnumbered the initial objectives set at the beginning of the project implementation.

We would like to extend our compliments on the successful development of interactions with the stakeholder and professional network and the signature of an important number of agreements on business and technical cooperation between each higher education institution and tourism business systems.

We acknowledge the difficulties encountered to purchase the necessary equipment and we appreciate that the partnership managed to overcome those problems and eventually purchased and installed the required equipment. We also take note that the project partners successfully managed to redistribute the tasks and the associated budget among the Serbian consortium partners after the withdrawal of the academic partner Business College of Applied Studies in Novi Sad.

Furthermore, the activities aiming at the dissemination of the project and its visibility, including the enrolment campaigns and all printed materials provided is satisfactory and has allegedly raised the awareness of the project objectives and results of a wider audience in Serbia. Regarding the sustainability measures, we appreciate that each Serbian HEI partner designed their own institutional financial sustainability plan and that the Serbian HEI partner institutions have established the recognition arrangements regarding the awarded diplomas and ECTS credits by the agreements on business and technical cooperation.

Finally, we would like to stress on the need to build on the established cooperation in order to maintain and further develop sustainable actions and reinforced the outcomes of your project in the future. In this sense, we are pleased by the willingness shown by the present project partners to engage new partners and together with them devise the continuation of this project by engaging in new common projects. We trust you will be able to maintain and to improve the positive outcomes you achieved on the base of this cooperation and to ensure their sustainability beyond its end. Therefore, we encourage you to pursue a regular quality control in order to ensure the continued relevance and up-to-date character of the established study programmes.

## **2. Financial Assessment**

Please note that our financial analysis is based exclusively on the documents that you have submitted to the Agency. If after having considered our comments carefully **you wish to contest the final amount of the grant**, the amounts contested by you must be identified individually and accompanied by the corresponding supporting documents.

Each document should be numbered and its reference number recorded in **a list detailing all the supporting documents provided with their respective amounts indicated, and showing as the result the total amount contested**. 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.

In order to be accepted for further review, your observations - presented as indicated above - must be **signed by the legal representative** of your institution and be sent **by post** at the latest **within 60 calendar days following the dispatch of this letter**.

Following the Agency's analyses of your observations a second and final letter will be sent to you, finalising the assessment exercise. Further observations or appeals will not be accepted.

We will consider that the absence of any observations from you within the above-mentioned deadline of 60 days is equivalent to your formal, unconditional and irrevocable agreement to the amounts mentioned in the Agency's assessment below.

Please find below the deductions and comments concerning the financial evaluation of your report:

### **II – TRAVEL COSTS AND COSTS OF STAY:**

Exceeding amount:

*In accordance with art. 1.8 of the Grant Agreement, By way of derogation from the first subparagraph of Article II.22 of the General Conditions, the coordinator may, in agreement with the beneficiaries, when carrying out the action, adjust the estimated budget by transfers between categories of eligible*

direct costs, provided that this adjustment of expenditure does not affect the implementation of the action and the transfer between categories does not exceed 10% of the amount of each category of estimated eligible direct costs for which the transfer is intended, and without exceeding the total eligible costs indicated in Article I.3 (a). He shall inform the Agency in writing.

<b>Awarded Budget</b>	<b>Maximu amount accepted (+10%)</b>	<b>Declared expenditure</b>	<b>Exceeding amount</b>
€ 137.935,00	€ 151.728,50	€ 152.306,68	€ 578,18

We regret to inform you that an amount of € 578,18 has been considered ineligible for this budget heading.

#### **IV – PRINTING AND PUBLISHING:**

According to Article 5.4 of the Guidelines, taxes, duties and charges (such as customs and import duties) are considered ineligible for the Tempus projects. Within the framework of a Tempus project all equipment purchased and the provision of services in the Partner Countries can be exempt from taxes (including VAT), duties and charges, if a Common Framework agreement (Financing agreement in the case of the Partner Countries in the Western Balkans) has been signed between the European Commission and the Partner Country.

Please consider the following:

<b>Ref. no. – Type of purchase</b>	<b>Problem identified</b>		<b>Amount concerned (€)</b>
356/15	For these references, you charged amount including VAT. Therefore the VAT is considered ineligible.		
	<b>Amount Declared</b> 370,38	<b>Amount HVAT</b> 336,71	33,67
<b>TOTAL</b>			<b>33,67</b>

The ineligible total amount under the "Printing and publishing" budget heading is € 33,67.

#### **INDIRECT COSTS:**

In accordance with art. art I.3 (d) of the Grant Agreement, we would like to point out that indirect costs are eligible for a flat-rate contribution of maximum 7 % of the total eligible direct costs. Please note that indirect costs have been recalculated as follows:

<b>Total direct eligible costs</b>	<b>7 % of the total direct costs eligible</b>	<b>Declared expenditure paid from Tempus</b>	<b>Ineligible amount</b>
€ 659.362,08	€ 46.155,35	€ 46.198,16	€ 42,81

The ineligible amount under this budget heading is equal to € 42,81.

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	257.697,50	267.892,07	267.892,07	241.738,43	26.153,64	0,00	267.892,07
Travel Costs and Costs of Stay	137.935,00	152.306,68	152.306,68	147.657,41	4.649,27	578,18	151.728,50
Equipment Costs	179.640,00	152.167,66	152.167,66	134.694,25	17.473,41	0,00	152.167,66
Printing and Publishing	25.500,00	25.896,64	25.896,64	24.625,54	1.271,10	33,67	25.862,97
Other Costs	60.520,00	61.710,88	61.710,88	39.700,79	22.010,09	0,00	61.710,88
Indirect Costs	46.290,47	46.198,16	46.198,16	46.198,16	0,00	42,81	46.155,35
<b>TOTAL</b>	<b>707.582,97</b>	<b>706.172,09</b>	<b>706.172,09</b>	<b>634.614,58</b>	<b>71.557,51</b>	<b>654,66</b>	<b>705.517,43</b>

Declared co-financing: € 71.557,51

Declared bank interest: € 0,00

Following the assessment of your statement of expenditure and in line with art. II 25.1 of the Grant Agreement, the amount of € **705.517,43** has been declared as total actual eligible costs for this project.

According to the Grant Agreement, the Executive Agency shall contribute to 90,00% of the total actual eligible costs (€ 705.517,43).

Nevertheless, since you declared € 634.614,58 covered by Tempus, the EU final grant cannot be higher than this amount. Therefore, the final grant is € **634.614,58** representing confirmed expenses € 706.172,09 minus the total co-financed amount € 71.557,51.

**With regard to the evaluation of your financial statement, please note that the submission of additional supporting documents will not have any impact on the calculation of your final grant as this amount already matches the total paid from Tempus (the decision can be contested but the final result will remain unchanged).**

Therefore, you may expect a payment of € **61.474,81**. This amount represents € **634.614,58** (final grant) minus € **573.139,77** (90% of the maximum grant amount already paid to you).

I would like to draw your attention to the fact that, in addition to the means of redress referred to in the agreement, the following means are available for challenging this decision.

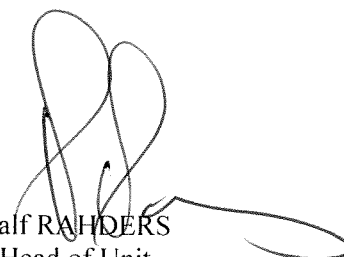
If you believe that this decision is affected by an error or irregularity, you may request a review of the Agency's decision, clearly stating the reasons for disagreement, preferably within one month of receiving this letter, by writing to the following address:

Education, Audiovisual and Culture Executive Agency  
 Mr Ralf RAHDERS  
 Unit A4 - Erasmus+: Higher Education - International Capacity Building  
 J-59 04/35  
 1, Avenue du Bourget  
 BE-1049 Brussels  
[EACEA-Tempus-Project-Management@ec.europa.eu](mailto:EACEA-Tempus-Project-Management@ec.europa.eu)

If you believe there has been a maladministration you may also lodge a complaint to the European Ombudsman in accordance with and under the conditions laid down in Article 228 TFEU within two years of becoming aware of the facts on which the complaint is based (see <http://www.ombudsman.europa.eu>).

Thank you for your participation in the Tempus programme.

Yours sincerely,



Ralf RAHDERS  
Head of Unit

Cc (by email): Djuricic Milutin (coordinator)