

## Education, Audiovisual and Culture Executive Agency

Erasmus+: Higher Education – International Capacity Building

Brussels, **09 JUIN 2016**  
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**Subject: Final Report Project 517200-TEMPUS-1-2011-BE-SMGR (2011-2546)**

Dear Mr De Lepeleer,

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

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

### **1. Final Technical Implementation Report**

We hope that you and all project partners have gained useful experience from your participation in the Tempus programme, and that plans for future development will build on the work undertaken within the project.

We take note that the project could not meet the objective of establishing the Academy of Vocational Studies as independent legal entity, due to some external factors linked to the Serbian legislation. However it is positive to see that, despite these obstacles, the project team managed to conduct almost all foreseen activities and to find an alternative solution concerning the Academy (in line with the recommendations of the National Erasmus+ Office in Serbia).

The Network of vocational colleges, which has been the result of joint efforts of the eight vocational colleges and is supposed to act as a centralized structure, is a very encouraging achievement. We hope that through this network the colleges will continue to share their tasks and responsibilities in the management of the International Relations, Quality Assurance, ICT and students services, which represent the four services of the future Academy, once this will be officially established.

We are pleased to see that thanks to the involvement of the students' representatives in several project activities and study visits to Europe, a positive contribution has also been given to the development of the Student Parliament of the Academy.

Overall we can conclude that this project definitely had an impact on the organisation of the vocational education in Serbia. The model of Academy of Vocational Studies proposed by the consortium, together with the procedures and the rulebooks, definitely represent a good basis for the next developments in the future. We hope that the Serbian partners will progress from these results,

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especially taking into consideration that a set of accreditation standards of the Academy, has already been submitted to the National Council for Accreditation for approval.

### **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**

-Please consider the following:

<b>Ref. no. / Our ref. no. – Name</b>	<b>Comments</b>	<b>Concerned amount (€)</b>
119 Maja Stanojevic Gocic	As you already agreed in your letter dated 07/01/2016, this amount is ineligible as it is a double from ref. 118. Therefore the amount of <b>€ 100.00</b> is considered ineligible.	100.00
214 Jelena Petkovic	As you already agreed in your letter dated 07/01/2016, there are only 5 working days within the declared period. Therefore the amount of € 12.65 is considered ineligible (€ 57.49 x 0.22 days)	12.65
215 Irina Cenic	As you already agreed in your letter dated 07/01/2016, there are only 5 working days within the declared period. Therefore the amount of € 97.51 is considered ineligible (€ 40.46 x 2.41 days)	97.51
244 Verica Kovacevic	As you already agreed in your letter dated 07/01/2016, the daily amount charged should have been € 55. Therefore the total amount should have been € 371.80 instead of € 385.00. The difference of <b>€ 13.20</b> is considered ineligible.	13.20

272	Zorica Duković	There is a miscalculation as 4 days x by € 24 per day = € 160,00 and not 200.00 as you declared. Therefore, the difference of € 40.00 is considered ineligible.	40.00
295	Radojica Miljković	There is a miscalculation as 5.29 days x by € 41.51 per day = € 219.59 and not 330.00 as you declared. Therefore, the difference of € 110.41 is considered ineligible.	110.41
366	Vesna Miljković	As you already agreed in your letter dated 07/01/2016, the daily rate following the supporting document should have been € 71.56. Therefore the total amount should have been € 436.51 instead of € 440.00. The difference of € 3.49 is considered ineligible.	3.49
370	Mirjana Stamenović	There is a miscalculation as 3.14 days x by € 127.02 per day = € 398.84 and not 400.00 as you declared. Therefore, the difference of € 1.16 is considered ineligible.	1.16
373	Gordana Knežević	There is a miscalculation as 5.14 days x by € 73.86 per day = € 379.64 and not 400.00 as you declared. Therefore, the difference of € 20.36 is considered ineligible.	20.36
375	Vesna Miljkovic	As you already agreed in your letter dated 17/02/2016, there is a miscalculation in the declared salary rate which should have been €71.56 per day. Therefore the amount of € 9.41 is considered ineligible	9.41
397	Vesna Miljkovic	As you already agreed in your letter dated 17/02/2016, there is a miscalculation in the declared salary rate which should have been €70.13 per day. Therefore the amount of € 8.87 is considered ineligible	8.87
<b>TOTAL</b>			<b>417.06</b>

Therefore, the total amount of € 417.06 is considered ineligible under this budget heading.

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

-Please consider the following:

<b>Ref. no. – Type of purchase</b>	<b>Problem identified</b>	<b>Amount concerned (€)</b>
268 Milan Sretenović	You declared a total amount of €114.40 in the table but, according to the submitted supporting documents this amount should have been € 57.20 (this amount has been charged twice in the	57.20

	table). Therefore, the difference of € 57.20 is considered ineligible.	
408 Nikola Krstic	As you already agreed in your letter dated 17/02/2016, there is a miscalculation in the declared total amount which should have been €81.73. Therefore the difference of € 6.00 is considered ineligible	6.00
447 Ljubica Dikovic	You declared a total amount of € 580.80 in the table but, according to the submitted supporting documents this amount should have been € 290.40 (this amount has been charged twice in the table). Therefore, the difference of € 290.40 is considered ineligible.	290.40
<b>TOTAL</b>		<b>353.60</b>

Therefore, the total amount of € 353.60 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:

<b>Total direct costs eligible</b>	<b>7 % of the total direct costs eligible</b>	<b>Declared expenditure paid from Tempus</b>	<b>Exceeding amount</b>
€ 625,872.71	€ 43,811.09	€ 47,110.00	€ 3,298.91

Following the above your statement of expenditure is as follows:

	<b>AWARDED BUDGET</b>	<b>DECLARED EXPENSES</b>	<b>CONFIRMED EXPENSES</b>	<b>PAID FROM TEMPUS</b>	<b>CO-FINANCED</b>	<b>INELIGIBLE</b>	<b>ELIGIBLE</b>
Staff Costs	283.689,00	286.458,48	286.458,48	246.300,87	40.157,61	417,06	286.041,42
Travel Costs and Costs of Stay	290.244,00	202.636,44	202.636,44	183.729,50	18.906,94	353,60	202.282,84
Equipment Costs	122.360,00	130.935,64	130.935,64	125.131,32	5.804,32	0,00	130.935,64
Printing and Publishing	13.900,00	4.845,12	4.845,12	3.577,20	1.267,92	0,00	4.845,12
Other Costs	28.140,00	1.767,69	1.767,69	471,31	1.296,38	0,00	1.767,69
Indirect Costs	51.683,31	47.110,00	47.110,00	47.110,00	0,00	3.298,91	43.811,09
<b>TOTAL</b>	<b>790.016,31</b>	<b>673.753,37</b>	<b>673.753,37</b>	<b>606.320,20</b>	<b>67.433,17</b>	<b>4.069,57</b>	<b>669.683,80</b>

Declared co-financing: € 67.433,17

Declared bank interest: € 1.752,58

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 € 602.715,41.

The amount of € 602.715,41 represents 90,00% of the total actual eligible costs (€ 669.683,80).

Consequently, € 38.950,37 needs to be refunded. This amount represents € 602.715,41 (final grant) minus € 639.913,20 (90% of the maximum grant amount already paid to you) plus the interest yielded by the pre-financing(s) € 1.752,58.

Please note that the amount representing 10% of the total grant will therefore not be paid.


As soon as we receive your agreement, we will submit the proposal for the approval of the authorising officer, in order to make the request for reimbursement as soon as possible.

According to art. II.18.4 of the Grant Agreement, bank charges occasioned by the recovery of the sums owed to the Executive Agency (under the mandate of the European Commission) shall be borne solely by the grantholder.

The Education, Audiovisual and Culture Executive Agency reserve the right to recover any amounts through: offsetting against amounts of any kind owed to you; use of any bank guarantee in existence; or forced recovery.

Thank you for your participation in the Tempus programme.

Yours sincerely,



Ralf RAHDERS  
Head of Unit