

# Support to Civil Society project

## Questions and Answers

### ON PROJECT IMPLEMENTATION

#### Contents

1. FINANCIAL MANAGEMENT OF THE ACTION.....	2
IMPLEMENTATION OF THE BUDGET .....	2
ELIGIBILITY OF PROJECT COSTS .....	3
VAT-EXEMPTION .....	5
SUPPORTING DOCUMENTS.....	6
BENEFICIARY'S CONTRIBUTION .....	7
2. AMENDING THE GRANT CONTRACT.....	8
GENERAL .....	8
MODIFYING ACTIVITIES AND TIMETABLE .....	9
BUDGET MODIFICATION.....	9
3. PROCUREMENT AND SUBCONTRACTING.....	10
GENERAL .....	10
RULES ON NATIONALITY AND ORIGIN .....	12
SUBCONTRACTING SERVICES.....	13
SUBCONTRACTING SUPPLIES .....	14
4. VISIBILITY OF THE ACTION.....	14
5. PARTNERSHIP.....	15

# Support to Civil Society project

## 1. FINANCIAL MANAGEMENT OF THE ACTION

### IMPLEMENTATION OF THE BUDGET

QUESTION	ANSWER
Is it possible to allocate costs to partners from the budget heading 5?	Partners take part in the implementation of the Action, and the costs they incur are eligible in the same way as those incurred by the Beneficiary. (GC, 1.3)
If the approved budget says that project staff unit rate is 4 months, does it mean that it can only work for 4 months, or equivalent percentage of time, during 12 months period?	In this case it is eligible the Beneficiary to report for the respective project staff member 4 months in total within the whole duration of the action. Compare with footnote 4 of the standard budget template: the part time involvement of the staff in the action "...should be... reflected in the number of units (not the unit rate)."
There are differences between reality and justification sheet of the budget, which we submitted when applying for the grant? What should we do? Is justification sheet of the budget part of our contract?	The grant beneficiaries have to implement the approved budget of the action, what is attached as annex III to the grant contract. The budget justification is part of the application form and is used during the selection process for evaluating the quality of the proposed action.
Which contracts should be signed with staff?	This is to be decided by the Beneficiary and/or project partner(s), but shall be fully compliant with the respective national regulations.
Shall we specify the amount of payments to be made in the contracts in dinars or EUR?	In implementing the budget of the action grant beneficiaries shall act according to the respective national legislation. All project expenditures shall be reported in euro applying the InforEuro exchange rate valid for the month when the respective project cost was actually paid.
Do we need to pay staff on monthly basis; are output based arrangements for payments eligible?	In contracting and reimbursing the project staff the Beneficiary has to act in compliance with the respective national legislation.
How do we pay partner's staff?	All project staff (employed by the grantees and/or by the project partners) shall be paid according to what was planned in the budget of the action.
What are our obligations regarding the INFOEURO exchange rate?	All project expenditures shall be reported in euro applying the InforEuro exchange rate for the month when the respective project cost was actually paid.
Is the grant beneficiary supposed to use last approved budget when submitting the final financial report?	Yes, grant beneficiaries have to implement the budget as amended with the latest contract addendum (if any).

## Support to Civil Society project

Are the per diems calculated on the basis of the nights spent outside of the primary location of the project or in some other way?	Per diems are paid in case of missions requiring an overnight stay away from the base of operations and cover accommodation, meals and local travel within the place of the mission and sundry expenses.
Is it possible to include contingency reserve even though it was not planned in the budget of the action?	The Contingency reserve agreed with Annex III to the Grant contract is to be used as additional resource for expenditures under the other budget headings. It is not acceptable to reallocate financial resource to this budget heading after the project start.
What is the difference between the contracting of a staff when their costs are planned in Budget Heading 1 and when their costs are planned in budget heading 5?	The project staff planned under budget heading 1. <i>Human resources</i> is to be contracted individually. Any services under budget subheadings 5.1 <i>Publications</i> , 5.2 <i>Evaluation, research</i> , or 5.7 <i>Costs for conference, seminars</i> being delivered by individuals, shall be tendered and subcontracted in compliance with Annex IV.

### ELIGIBILITY OF PROJECT COSTS

QUESTION	ANSWER
Are taxes and contributions related to staff eligible? Even if a project employee is coming from abroad?	The cost of staff (including personnel, coming from abroad) assigned to the Action corresponding to actual gross salaries including social security charges and other remuneration-related costs are eligible project costs.
Are social charges (income taxes, contributions) eligible costs under this heading?	The cost of staff assigned to the Action corresponding to actual gross salaries including social security charges and other remuneration-related costs are eligible project costs.
If our approved travel expenses have "km" as a unit, are vehicle maintenance costs eligible?	Where the Beneficiary specified kilometre as budget item for travel costs, the supporting documents shall include invoices for the fuel and business travel reports with detailed information about travel.
If our travel expenses have "month" as a unit, what types of expenses can we report?	All travel costs planned under the action shall be reported according to the provision of the respective national legislation.
If travel related costs (vehicle maintenance i.e.) are not budgeted in Travel budget heading, can we use approved Admin costs?	The Administrative costs are planned and reported as a fixed percentage of the total eligible costs of the action, as provided in Article 3.3 of the Special conditions. Beneficiaries don't need to submit documentary proofs for the expenditures covered by this lump sum.
If the office costs were originally planned and then deducted, can we pay for the rent of the office from Admin costs?	The office rent is an indirect project cost and shall be included in the amount reported under budget heading 10. Administrative costs.

## Support to Civil Society project

<p>Which budget line should we use for the postage, internet, telephone, if the planned costs were deducted for the Local office budget heading?</p>	<p>The communication expenditures are indirect project costs and shall be included in the amount reported under budget heading 10. Administrative costs</p>
<p>Is it allowed to hire natural person for research services planned under budget heading 5.?</p>	<p>Yes, it is.</p>
<p>Can we sell publications made during the project, charge participation from participants and gain contribution by this way?</p>	<p>The grant can under no circumstances result in a profit for the Beneficiary. It must be limited to the amount required to balance income and expenditure for the Action.</p>
<p>Are the Beneficiaries obliged to use InforEuro rate and if so, which exchange rate should be applied – one when tender dossiers are prepared or the one when tender dossiers are opened?</p>	<p>All project expenditures shall be reported in euro applying the InforEuro exchange rate for the month when the respective project cost was actually paid.</p>
<p>Can a Grant Beneficiary use its own resources to fund an event? Can this be done without using the tender documentation and procedure?</p>	<p>The provisions of the Grant contract and its annexes are applicable to all project activities, no matter where the financial resources are coming from. This is because EU financial contribution is not to support specific activities, but the whole action. The same is applicable to the financial contribution of the beneficiary and the project partners.</p>
<p>Can grant beneficiary pay a legal person under budget heading 1?</p>	<p>The individuals paid under budget heading 1 are supposed to be part of the project staff and to be employed by the Beneficiary and/or the project partners. Subcontracting the provision of project staff members and/or key experts to manage and implement core project activities contradicts to the requirement grant beneficiaries to be directly responsible for the implementation and not to act as intermediary.<sup>1</sup> Expenditures for services subcontracted to third parties shall be planned and reported under budget headings 5 or 6.</p>
<p>In case when the grant beneficiary pays the VAT and reports it, does this decrease total eligible cost?</p>	<p>The VAT reported as being paid by the beneficiary will be deducted from the amount of the total eligible project costs.</p>
<p>Can evaluation procedure planned under budget heading 5. be done by the grant beneficiary?</p>	<p>The evaluation planned under budget heading 5. shall be carried out by external experts, who do not participate in the implementation of the action.</p>

<sup>1</sup> See: section 2.1 Eligibility criteria, Guidelines for applicants, p.6  
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# Support to Civil Society project

## VAT-EXEMPTION

QUESTION	ANSWER
<p>Does GOPA team approve PPO PDV before it is being submitted to the Tax administration?</p>	<p>It is the Beneficiary's responsibility to prepare the PRO-PDV form.</p> <p>For services/supplies with a net amount of 700 EUR and below the Beneficiary submits this form directly to the tax-authority's office.</p> <p>For services/supplies for more than 700 EUR the PRO-PDV form shall be submitted to the PIU for being approved by the Contracting Authority. After this approval is granted the Beneficiary may take back the form and submit it to the Tax administration office.</p>
<p>Can beneficiaries scan PPO PDV form and pre-invoice and send it to GOPA for comments before submitting it?</p>	<p>If there is a request, the TA team will assist the Beneficiary correctly to prepare the PRO-PDV form and the attached pro-forma invoice.</p>
<p>Can grant beneficiaries send finalized PPO PDV and pre-invoice to GOPA team by post?</p>	<p>If the case is to consult whether the documentation is correctly prepared, sending scanned copies is enough.</p> <p>If the request for VAT-exemption shall be approved by the Contracting Authority, the Beneficiary shall send/submit the originally signed request.</p>
<p>Can partners be exempted from the VAT?</p>	<p>According to the procedure applicable in Serbia now, the delivery of services, supplies and works to project partners under EU-supported project cannot be VAT-exempt.</p>
<p>Shall we instruct our subcontractors to make VAT included or plus VAT invoices?</p>	<p>The pro-forma invoice issued by the subcontractor shall specify separately the net amount and the VAT amount due for the respective service/supply.</p> <p>After the VAT-exemption request is approved by the tax-authorities the final invoice shall specify the net amount paid, 0% for VAT, as well as the date and the number of the VAT-exemption approval received from tax-authorities.</p>
<p>Who should be the people authorized to submit PPO PDV forms to the Tax Authority? Do they need to be permanent staff members of the Grant Beneficiary? Can they be employed in partner organizations?</p>	<p>Regardless the type of the employment contract with the respective person, for submitting the VAT-exemption requests to tax-authorities the Beneficiary may authorise anyone of the project team members.</p>
<p>In cases, where we are procuring services that are later on paid to subcontractors in tranches (installments), do we ask for VAT exemption as tranches are paid, or the subcontractor makes one pre-</p>	<p>The pro-forma invoice of the service provider shall be for the whole contracted amount of the service requested.</p> <p>The Beneficiary requests a VAT-exemption individually for each pro-forma invoice issued by the selected provider.</p>

## Support to Civil Society project

invoice to the full value of the contract, and we request VAT exemption only once?	
Should the copy of the contract with the subcontractor be attached to the pre-invoice and PPO PDV form, when submitting the request to Tax Authority?	No, there is no need to attach to the PRO-PDV form the respective contract with the supplier/service provider.
What does it mean "outside of the VAT system"? Can we use services of these companies that are outside of the VAT system? Can we specifically request this quality in a company when procuring services?	All beneficiaries have to respect the rule of equal treatment of potential bidders. Irrespectively of their individual VAT-status, all eligible legal and/or natural persons may provide services/deliver supplies/implement works for the successful implementation of the supported actions.
What happens if we pay VAT from the budget? Is there any procedure under which we may explain that exemption was not possible?	When calculating the final amount of the grant provided for implementing the action, the VAT-costs are not considered eligible project costs.
If the VAT is not stated in the pre-invoice how can we be exempted from it?	The pro-forma invoice issued by the subcontractor shall specify separately the net amount and the VAT (if any) due for the respective service/supply.

### SUPPORTING DOCUMENTS

QUESTION	ANSWER
What supporting documents do we need to keep in regards to HR costs? Is there a template for a timesheet? Who signs these timesheets?	The timesheet is only an optional supporting document for reporting the time worked under an action. It shall provide information about the concrete calendar days worked, about the place of implementation and the tasks implemented.
In case the staff received payments from the partner, and his/her costs are financial contribution of the partner, what supporting documents are needed?	Any reimbursement of the staff/experts involved in the action shall be supported by documents proving the: <ul style="list-style-type: none"> <li>- employment of the person – contract</li> <li>- implementation of the tasks assigned – report, timesheet</li> <li>- payments from the employer to the employee - pay-roll, receipt, bank transfer</li> </ul>
What supporting documents are needed for per diems?	The documentary proofs for mission travel expenditures shall be as provided by the respective national rules on business trips reporting.
Must the grant beneficiary provide proof of expenditures (restaurant bills, taxi slips...) for travel and subsistence costs of staff taking part in the action?	The documentary proofs for mission travel expenditures shall be as provided by the respective national rules on business trips reporting.

## Support to Civil Society project

Is mileage report or travel log needed to report the travel expenses?	The documentary proofs for mission travel expenditures shall be as provided by the respective national rules on business trips reporting.
When staff uses travel costs for their official travel, is travel report needed?	The documentary proofs for mission travel costs shall be as provided by the national rules on business trips reporting.
When travel costs are used to reimburse costs of participants arriving at seminars, is participants' list sufficient proof of costs, supported with bus tickets, fuel/gas bills and receipts?	Yes, if supported by bills/receipts.
Can we transfer a lump sum of money to our partners, on the basis of the agreed budget? What do we need as supporting financial document for this?	Transferring parts of the financial resource for the action to the project partners is allowed, but is not an actual project expenditure. Expenditures incurred by project partners for implementing the supported action shall be reported on the way applicable to those incurred by the Beneficiary.
How to justify administrative costs?	The administrative costs are planned and reported as a percentage of the direct eligible costs – a lump sum. The Beneficiary is not requested to submit documentary proofs for the administrative costs incurred.

### BENEFICIARY'S CONTRIBUTION

QUESTION	ANSWER
Can the percentage of EU co-financing vary as a result of corrections of the budget?	EU financial contribution is calculated on the basis of the: - total eligible project costs approved by the Contracting Authority, and - % agreed in Art.3.2 of the Special Conditions
Is the provision of staff a contribution in kind?	In case a project staff member/expert is not paid for his/her services (no financial flow) for implementing the action, this may be reported as contribution in-kind.
We listed xxx in sources of funding as a contributor to our project, but that will not happen. What should we do?	The final amount of Beneficiary's financial contribution is equal to the difference between the: - approved total eligible costs for the action, and - EU financial contribution, calculated as provided in Art.3.2 of the Special Conditions So, in case the actual amount of the total eligible project costs at the end of the action is less than planned with Annex III to the Grant contract, the grant amount will be deducted accordingly.
Does the contribution have to be recorded on our bank accounts?	No, the Beneficiary is not obliged to provide bank records for their contribution.

## Support to Civil Society project

<p>If a third party is buying us a computer, and transfers its ownership to either lead applicant or a partner, but the payment to the supplier of a computer comes from the third party's bank account, can this be regarded as the contribution?</p>	<p>Yes, if the activity and the expenditure are reported accordingly with Beneficiary's final report and the respective equipment and documentary proofs are registered in Beneficiary's office and available for an audit, when requested.</p>
<p>Can work days spent on the project, but paid from other sources (applicant's, partner's, third party's bank account) be regarded as the contribution?</p>	<p>Yes, if the activities and the expenditures are reported accordingly with Beneficiary's final report and the respective documentary proofs are registered in Beneficiary's office and available for an audit, when requested.</p>
<p>Can admin costs be regarded as the contribution?</p>	<p>Yes, within the amount calculated as provided in Art.3.3 of the Special Conditions.</p>
<p>We will not manage to obtain contracted amount of contribution. What to do?</p>	<p>Beneficiary's contribution is calculated on the basis of the:</p> <ul style="list-style-type: none"> <li>- approved total eligible costs for the action, and</li> <li>- EU financial contribution, calculated as provided in Art.3.2 of the Special Conditions</li> </ul>

## 2. AMENDING THE GRANT CONTRACT

### GENERAL

QUESTION	ANSWER
<p>Within what limits can the Beneficiary modify the budget unilaterally?</p>	<p>Where the amendment to the Budget of the Action does not affect the basic purpose of the Action and the financial impact is limited to a transfer between items within the same main budget heading including cancellation or introduction of an item, or a transfer between main budget headings involving a variation of 15% or less of the amount originally entered (or as modified by addendum) in relation to each concerned main heading for eligible costs.</p>
<p>In which cases do we need to request addendum?</p>	<p>Where the modification affects the basic purpose of the action and the financial impact includes:</p> <ul style="list-style-type: none"> <li>• A transfer between main budget headings involving a variation of more than 15% of the amount originally entered (or as modified by addendum) in relation to each concerned main heading for eligible costs, or</li> <li>• An amendment of the headings for administrative costs or the contingency reserve.</li> </ul>
<p>Is it possible that the DEU does not approve minor modification?</p>	<p>Yes, it may happen where the change introduced is not in compliance with the provisions of the Grant Contract.</p>
<p>How many modifications can be requested?</p>	<p>The number of the modifications requested may be as many as needed for the successful implementation of the action.</p>

# Support to Civil Society project

## MODIFYING ACTIVITIES AND TIMETABLE

QUESTION	ANSWER
Is it possible to change the end date of the project?	Where external factors impede the on-time implementation, the Beneficiary may request a non-cost extension of the implementation period.
Are the Beneficiaries supposed to notify the Contracting Authority, if there is a change in the timing of some activities?	The beneficiaries have to inform the Contracting Authority about all changes in the Description of the action, or in the Timetable of activities.

## BUDGET MODIFICATION

QUESTION	ANSWER
If necessary, is it possible to introduce new budget lines in the HR heading of the budget?	Yes, it is possible, if well justified upon request and approval by Contracting authority.
Is it possible to change units in the HR costs of the budget?	Any changes in the budget of the action shall be thoroughly justified and approved by the Contracting Authority.
Can we transfer budget line originally planned in budget heading 1 to budget heading 5 or other?	Yes, if thoroughly justified and in compliance with the provisions of Art.9 of the General conditions (Annex II to the Grant contract).
If there are two cameras approved in the budget, amounting to 2000 EUR in total, is it OK if we buy one which costs 500 EUR and the second one which costs 1500 EUR, or do they both should cost the same?	It is up to the Beneficiary and the project partner(s) to decide upon the number and type of cameras needed for the successful implementation of the action (sound financial management should be respected).
Once our budget has been modified, and in case we are requesting new modification, how is 15% threshold calculated – on the basis of the original budget, or the amended one?	The 15% rule is applicable to the budget of the action agreed with the grant contract or modified by the latest addendum (if any).
If we made unilateral budget modification, and have not notified GOPA, what are the consequences?	In case the Beneficiary omits to notify the Contracting Authority about introducing a change in the budget, it is possible to consider the respective expenditure non-eligible.
Is it necessary to request a budget modification if the organisation wants to rename one budget line?	Beneficiaries have to inform the Contracting Authority about any modification in the budget of the action.

## Support to Civil Society project

<p>Is it allowed to have variations in budget headings up to 15% when submitting final financial report?</p>	<p>Grant beneficiaries shall inform the Contracting authority about each budget modification introducing a transfer between main budget headings involving a variation of 15% or less of the amount originally entered (or as modified by addendum) in relation to each concerned main heading for eligible costs.</p> <p>Such notification is also required for modifications or transfers in/between budget items within one and the same budget heading.</p> <p>This notification is due within 10 day after the change becomes effective and shall be in the form of written request for approval of the respective budget modification.</p>
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### 3. PROCUREMENT AND SUBCONTRACTING

#### GENERAL

QUESTION	ANSWER
<p>What does it mean “fully subcontracted”?</p>	<p>All services budgeted under budget sub-headings 5.1, 5.2 and 5.7 shall be provided by subcontractors selected according to the procedures specified in Annex IV to the Grant contract.</p>
<p>What does it mean single tender Are there any templates for single tenders? What is minimum documentation required? Is it enough to have invitation to tender with technical specification and one offer? Are there any other mandatory parts of the tender dossier? Is it enough to obtain one offer? Can we process single tenders in Serbian?</p>	<p>The Single tender procedure is applicable for services/supplies with a value not exceeding 10000 EUR.</p> <p>PRAG templates for tender documentation are not obligatory for grant beneficiaries, but, as provided in Art.3 of Annex IV, they can decide using them when procuring services/supplies/works.</p> <p>For preparing the documentation for a single tender the Beneficiary may use the simplified tender dossiers for <a href="#">services</a> and/or <a href="#">supplies</a>, or the <a href="#">Negotiation report for single tender</a> (when applying a negotiation procedure for a tender not exceeding 10000 EUR).</p> <p>For services/supplies/works of a value of 10000 EUR or less, the Beneficiary may place orders on the basis of a single offer.</p> <p>The official language of the Support to Civil Society Project is English. Beneficiaries are advised to ensure an English version of all project documents liable to ex-post control.</p>
<p>Does GOPA team approve our tender dossiers?</p>	<p>The TA team is not authorised to approve/disapprove Beneficiaries’ tender dossier(s), but provides consultation on tender dossier preparation, if prepared in English.</p>

## Support to Civil Society project

<p>If we are using negotiated competitive procedure, is there any time limit between the publication and the receipt of offers?</p>	<p>When applying competitive negotiated procedure, beneficiaries are advised to ensure at least 30 calendar days between the invitation to tender and the deadline for submitting the offers. This will allow tenderers to ask questions up to 21 days before the submission deadline.</p>
<p>When our partners are undertaking procurement, what procedures should they follow?</p>	<p>When procuring services/supplies the project partners also have to follow the provisions of Annex IV to the Grant contract.</p>
<p>If there are several events planned, should we tender services for each specific event, or can we do it together?</p>	<p>As per section 2.4.1 of the PRAG, "projects must not be split artificially to circumvent the procurement thresholds". Where possible, beneficiaries and their project partners are encouraged to combine the services/supplies tendered, thus minimizing bureaucracy and administrative burden in the action.</p>
<p>Who should sit in the Evaluation Committee for tenders?</p>	<p>Usually, the constitution of the evaluation committee is based on the qualification and experience of the committee members relevant to the tendered service/supply/work.</p>
<p>Are we supposed to write single tender reports?</p>	<p>PRAG templates for tender documentation are not obligatory for grant beneficiaries, but, as provided in Art.3 of Annex IV, they can decide using them when procuring services/supplies/works.</p>
<p>When we develop tender invitation, do we need to attach TOR to it? Where can we find a template for the TOR? On the basis of what are decisions on the choice of the tenderer made?</p>	<p>PRAG templates for tender documentation are not obligatory for grant beneficiaries, but, as provided in Art.3 of Annex IV, they can decide using them when procuring services/supplies/works. The contract must be awarded to the tender offering the best price-quality ratio, in accordance with the principles of transparency and fair competition for potential contractors and taking care to avoid any conflicts of interest.</p>
<p>We have 50,000 EUR planned for accommodation? DO we need to tender this entire amount on one tender, or can we have 6 single tenders?</p>	<p>As per section 2.4.1 of the PRAG, "projects must not be split artificially to circumvent the procurement thresholds". Where possible, beneficiaries and their project partners are encouraged to combine the services/supplies tendered, thus minimizing bureaucracy and administrative burden in the action.</p>
<p>Is one offer sufficient for tender procedures above 10.000 EUR, and is tender procedure invalid if the grant beneficiary receives only one offer?</p>	<p>Except in the cases listed in Art.7 of Annex IV to the Grant contract, for services/supplies/works with a value of more than 10000 EUR the Beneficiary may place orders on the basis of at least 3 tenders received/consulted (when applying negotiated procedure).</p>

## Support to Civil Society project

Do all 3 offers received for a tender above 10.000 EUR have to meet financial and technical criteria?	It is important to receive/consult (when applying negotiated procedure) minimum three offers, but is not necessary all of them to meet the minimum requirements of the tender.
Does the grant beneficiary have to sign a contract with each subcontractor and is there a minimum under which grant beneficiary does not have to sign a contract?	Each time when delegating to third party the provision/ delivery of a service/supply for the action, beneficiaries and their project partners are strongly advised to sign a contract. Specifying in these contracts the tasks to implement and deadlines to respect is a tool for guaranteeing the on-time provision/delivery of the expected results necessary for implementing the action.
Is it necessary for single tender procedure to fill out the Negotiation Report for Single Tender Procedure for each tender?	Negotiated procedure for single tender is applicable only in the cases listed in Art.7 of Annex IV to the Grant contract. In these cases grant beneficiaries may use the template for <a href="#">Negotiation report for single tenders</a> as published in PRAG.
When grant beneficiary is organizing a tender, is it supposed to state the amount in EUR or RSD, and if in EUR, which exchange rate is to be applied?	It is up to the grant beneficiary to decide about the currency of the tender, but all project costs shall be reported in euro using the InforEuro rate for the month the respective expenditure is actually paid.

### RULES ON NATIONALITY AND ORIGIN

QUESTION	ANSWER
Does the rule of nationality apply to all the staff working in the action?	If the person is employed by the grant beneficiary (or any partner within a job contract or statutory relation) the nationality of the person is not relevant. If the person is hired for the action within a service contract following Annex IV of the standard grant contract, this person is subject to the eligibility rules applied to the experts, which are established in the legal basis regulating the grant. The nationality rule does not apply to the experts proposed by service providers taking part in tender procedures or service contracts financed by the grant.
Can we buy goods that originate from the country outside of EU? Can we buy goods that originate from Switzerland? Can we buy	Under the Support to Civil Society project the countries of eligible origin of goods are: the EU member states, <sup>2</sup> the IPA countries, <sup>3</sup> the ENPI countries, <sup>4</sup> or the EEA member states. <sup>5</sup>

<sup>2</sup> EU member states: Austria, Belgium, Bulgaria, Czech Republic, Cyprus, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom

## Support to Civil Society project

goods that originate from the country with Candidate status? Can we buy goods that originate from Serbia?	
When is certificate of origin required as supporting document? How do we prove the origin?	For grant contracts, a certificate of origin is required only for equipment or vehicles with a unit cost in excess of 5000 EUR (but the rules of origin must be obeyed even for expenditure below this amount). In such cases, the beneficiary shall inform them that up to the issuing of the first invoice the winner must prove the origin by submitting a certificate of origin.
When importing goods from an EU-member state, does this act constitute that the grant beneficiary applied the nationality and origin rule?	Importing a good from an eligible country doesn't mean the origin of the good is eligible. The origin of a good shall be proved by a certificate of origin issued by a competent institution.

### SUBCONTRACTING SERVICES

QUESTION	ANSWER
Are there any templates for single tenders for services?	For procuring services for the action grant beneficiaries may use the <a href="#">simplified tender dossier for services</a> annexed to PRAG.
Is it possible to contract individuals (natural person) to provide services? (for example translator, designer)	Yes, it is. When procuring services, the beneficiaries shall open the procedure for natural persons, as well.
Are there templates for contracts for services?	Grant beneficiaries may use the contract template included in the <a href="#">simplified tender dossier for services</a> annexed to PRAG.
Are there any templates for contracts with auditors?	There is no obligatory template for contracting an auditor, but beneficiaries may use for this the <a href="#">Terms of reference for expenditure verification</a> , annexed to PRAG .
If we are going to use services needed for the implementation of the project, but those that will not be paid from the budget, do we need to apply tender procedure?	Irrespective of the source of payment, any subcontracting of services for the action shall be according to the provisions of Annex IV to the Grant contract.
Are the taxes, which are indivisible part of any service contract with natural person, eligible costs under budget heading 5?	Gross salaries of the project staff shall be paid under budget heading 1. Human resources. Remunerations for services subcontracted to natural persons may be paid under budget heading 5. Any part of the remuneration (gross salary)

<sup>3</sup> IPA (Instrument for Pre-accession Assistance) countries: Croatia, The former Yugoslav Republic of Macedonia, Turkey, Albania, Bosnia, Montenegro, Serbia, including Kosovo

<sup>4</sup> ENPI (European Neighbourhood and Partnership Instrument) countries: Algeria, Armenia, Azerbaijan, Belarus, Egypt, Georgia, Israel, Jordan, Lebanon, Libya, Moldova, Morocco, Palestinian Authority of the West Bank and Gaza Strip, Russian Federation, Syria, Tunisia, Ukraine.

<sup>5</sup> EEA (European Economic Area) member states: Iceland, Lichtenstein, Norway

## Support to Civil Society project

	established in accordance with the respective national regulations, is an eligible project cost, including the so called “direct taxes” (such as income tax of staff/experts working on the action). The “indirect taxes” such as VAT, customs and import duties, other fiscal charges and duties in the beneficiary country are non-eligible project costs.
How do we pay services commissioned by partners? Is it possible to have our partners undertaking tender procedure and grant beneficiary to pay directly to the partner’s subcontractor?	Yes, it is possible the project partner to procure and subcontract a service/supply and the grant beneficiary to pay for it. Important is both project partners and the Beneficiary to respect the provisions of Annex IV to the Grant contract.
Is it possible to include travel expenses and honoraria under budget line Research and under budget line Evaluation?	If subcontracted, the amount reported for the provision of services under budget heading 5. may include travel expenses of the experts involved.

### SUBCONTRACTING SUPPLIES

QUESTION	ANSWER
Are we supposed to sign the contracts with suppliers of goods? What type of contracts?	After selecting the supplier the Beneficiary signs a supply contract with the winner. Templates for such contracts are available in the <a href="#">Simplified tender dossier for supplies</a> – an annex to PRAG '2010.
When we are requesting offers for goods, what kind of technical specification is needed? Is it OK to state the model and/or the producer in the invitation for submission of offers?	Technical specifications must contain the minimum technical requirements to be met in the offers. Specifying brand and/or producer as requirement for the delivery contradicts to the principles of equal treatment, non-discrimination and fair competition.
Do we need to have a tender for office supplies?	This depends on amount of purchased supplies ( see Annex IV).

## 4. VISIBILITY OF THE ACTION

QUESTION	ANSWER
How can we invite DEU to participate at the event?	For inviting a representative of EU Delegation to Serbia to participate in a project event the beneficiary has to send an invitation at least 3 weeks in advance to the PIU-office
Can promo materials be published in Serbian?	In all communication activities, the local language(s) should be used as far as possible.
Do we need to submit promo materials for approval to GOPA?	Beneficiaries’ promo materials are only consulted by the TA team before being checked by the communication experts of the Contracting Authority for compliance with EU visibility rules.

## Support to Civil Society project

Is it possible to place logos of our partners, co-donors on the project promo material?	It is up to the grant beneficiary to decide upon the promotion of project partners and contributors. As per the graphic identity of EU, it must enjoy an equally prominent place and size as all other logos being used.
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### 5. PARTNERSHIP

QUESTION	ANSWER
Is it mandatory to have partnership agreement with a partner?	There is no such requirement in the Grant contract and its annexes.
Can the lead applicant and partners sign a contract regulating project budget expenditures, reporting guidelines and deadlines, schedule of activities, financial and narrative reports?	It is up to the project partners to decide how to regulate their rights and obligations in implementing the supported action.
If we listed some organizations in the timetable and mention them as partners in description of the action (methodology) and have not listed them in part Vii of the application form, are they to be considered partners?	The status of a project partner is proved by the partnership form fulfilled by the respective organisation/institution and its PADOR registration within the deadline specified in the Guidelines for applicants.