

Grant Transfer Agreement for Project Funding No. zivik.KP-034/22

The German Federal Foreign Office or the German Federal Agency for Foreign Affairs has granted the Institut für Auslandsbeziehungen e. V. (ifa) a grant for implementing the zivik Funding programme. ifa may transfer this grant for project funding purposes to non-governmental organisations in Germany and abroad. The grant allocation notice puts ifa under the obligation to transfer the grant according to the budgetary rules and other provisions specified by the Federal Foreign Office or the Federal Agency for Foreign Affairs.

ifa is supporting the organisation

Instituto Rede Jubileu Sul Brasil

with respect to the implementation of the project

Synergy to prevent and mediate urban conflicts in Brazil - Project -.

For this purpose, the

Institut für Auslandsbeziehungen e. V. (ifa)

Charlottenplatz 17, 70173 Stuttgart

- Grant Provider -

represented by Mrs Gitte Zschoch, Secretary General,

and

Instituto Rede Jubileu Sul Brasil

Rua Luis Gois, 1020, Conjunto 3 - 2º Andar

04043-100 / São Paulo-SP, Brazil

- Grant Recipient -

represented by Ms Karina da Silva Pereira, President

agree upon the following Grant Transfer Agreement:

Art. 1 Grant allocation

On the basis of the application dated 30.11.2021 (revised/updated version dated 14.02.2022), the Grant Provider shall award a **project funding** to the Grant Recipient

for the period **between 01.03.2022 and 30.11.2023** (- funding period -)

in the **deficit-financing mode** in form of a non-repayable **grant** up to the amount of **EUR 795,358.59** (in words: sevenhundredninetynine thousand three hundred fifty eight euros fiftynine cents).

Of this grant, **EUR 399,931.74** shall be allocated to the year **2022**, and **EUR 395,426.85** to the year **2023**. It is **not possible** to transfer any part of this grant from one year to the other year.

The **total expenses eligible for funding** shall amount to **EUR 1,042,368.05**.

The grant may be disposed of during the funding period only. Amounts paid by means of the grant shall be restricted to expenses which, according to the information rendered in the corresponding receipts, relate to payment dates and/or payment reasons covered by the funding period. Expenses arising outside the funding period must not be settled by means of the grant.

Art. 2 Purpose of the grant / earmarking / expenses eligible for funding

The grant shall be granted on the basis of the German Federal Foreign Office's Funding Concept on *Funding for projects to support international measures in the fields of crisis prevention, conflict management, stabilisation and peacebuilding* (as of July 1, 2017).

It may exclusively be used for implementing the project in accordance with the **Project Planning in the version dated 11.02.2022 (Appendix 1)** and the **Financial Plan in the version dated 14.02.2022 (Appendix 2)**.

Art. 3 Confirmations by the Grant Recipient

By accepting the grant, the Grant Recipient confirms that

- the project was not started prior to the beginning of the funding period;
- with an exception for funds envisaged in the Financial Plan (Appendix 2), it will not receive any additional grants or funds from other bodies or agencies for the aforementioned purpose;
- with an exception for funds envisaged in the Financial Plan (Appendix 2), it does not have any own resources for this project;
- the overall funding of the project, including possible follow-up expenses, has been secured.

Art. 4 Reservation of a right of rescission by the Grant Provider

The Grant Provider reserves the right to rescind the Agreement in the event that

- the funds to be transferred have not been made available to the Grant Provider on the part of the Federal Foreign Office or the Federal Agency for Foreign Affairs;
- the requirements to be fulfilled for concluding the Agreement subsequently cease to be met;
- the Agreement has been concluded on the basis of statements by the Grant Recipient which were in any material respect incorrect or incomplete and the Grant Provider would not have signed the Agreement or would have granted a lower amount of funds had it been aware of the correct or complete facts;
- the Grant Recipient fails to comply with the obligations agreed upon in this Agreement and the binding Appendices or to comply with them to their full extent or in due time;
- the Grant Recipient does not use the grant, does not use it within a short period after disbursement or fails to use it for its intended purpose;
- the purpose of the grant cannot be achieved or cannot be achieved without any additional funding;
- the purpose of the grant or other circumstances decisive for the allocation of the grant change or cease to exist any longer;
- insolvency proceedings concerning the assets of the Grant Recipient have been applied for or instituted.

Art. 5 Repayment obligations of the Grant Recipient

The Grant Recipient undertakes to immediately repay the grant to the Grant Provider if the Grant Provider rescinds the Agreement for good cause or if the amount of the grant is reduced according to *Art.10 Subsequent reduction of expenses or change of the financing mode*.

The repayment amount shall – as from the date of rescission or termination – bear interest at a rate of five percentage points per year above the basic interest rate in Germany pursuant to Section 247 of the *German Civil Code (BGB)*¹.

Art. 6 Use of the grant

- (1) For the purpose of the project's implementation, a specific project account shall be set up in the accounting system of the Grant Recipient; on this account, all revenues and expenses arising in connection with the project's implementation until its completion, inclusive of interest amounts earned, shall be recorded.
- (2) The grant shall be used **efficiently and economically**. Customary discounts (for instance, cash discounts) shall be agreed upon and taken advantage of.
- (3) The grant must not be used for establishing financial reserves.
- (4) All revenues relating to the purpose of the grant, particularly payments by third parties (third-party funds) and interest generated from the grant, as well as the Grant Recipient's own contribution shall be used for the purpose of the grant.
- (5) The Financial Plan (Appendix 2) shall be binding with respect to the overall result.

Individual base figures identified in the Financial Plan (types of expenses – with an exception for the lump sum for administrative expenses) may be exceeded by up to 20 percent to the extent, that the excess can be compensated for by corresponding savings with respect to other base figures.

For type of expenses 1. "Project-related expenses for salaries and remunerations" and type of expenses 2. "Project-related expenses for fees (freelance contracts)", however, the subtotals in the Financial Plan (1.1, 1.2 etc., 2.1, 2.2 etc.) may be exceeded by up to 20 percent to the extent, that the excess can be compensated for by corresponding savings with respect to other individual subtotals for the same type of expenses.

Any other deviations from the Financial Plan above and beyond what has been provided for above, shall be subject to the prior written consent of the Grant Provider. The respective application must be accompanied by a new version of the Financial Plan. A right on the part of the Grant Recipient to request a change or amendment to the Financial Plan, however, shall not exist.

Deviations from the Financial Plan in excess of 20 percent of the individual base figures or, as the case may be, of the subtotals, which fail to have been approved by the Grant Provider, as well as deviations from the Financial Plan not approved by the Grant Provider and resulting in new expenses under individual types of expenses shall not be eligible for funding.

- (6) Payments prior to receipt of the service may only be agreed upon or arranged for, if this approach forms part of common practices or is justified by special circumstances.
- (7) In the event that revenues fall short of the basic figures identified in the Financial Plan (Appendix 2), such shortfalls shall for the avoidance of deficits be compensated for by a reduction of expenses.

¹ See <https://basiszinssatz.de/> (in German only); information on the interest rate applicable to a particular payment may be obtained from the Grant Provider upon request.

- (8) Expenses for supplies and services already ordered by the Grant Recipient as well as expenses not directly related to the purpose of the grant must not be (partially) funded by the grant.

Art. 7 Personnel expenses

- (1) In the event that the grant may also be used for meeting personnel expenses or administrative expenses and furthermore provided that the Grant Recipient's total expenses are primarily met out of grants or other allowances provided by public authorities, the Grant Recipient shall not be allowed to place its employees in a more favourable position than the one held by comparable public employees of the Federal Republic of Germany. A payment of remunerations higher than those provided for in the *Collective Agreement for the Civil Service (TVöD)* as well as other non-tariff payments or payments above the agreed pay scale shall be inadmissible.

Grants or other allowances provided by public authorities shall include all funds made available by German public authorities either directly (grants or other allowances from the Federal Government, the Federal Lands and municipalities) or indirectly (funds from the European Union which, in exceptional cases, are directly allotted by the European Union as direct payment).

- (2) The staff appointment scheme (type of expenses 1. "Project-related expenses for salaries and remunerations" of the Financial Plan (Appendix 2)) shall have binding effect. Job-related changes (new jobs, salary increases, conversions, changes of full-time equivalents etc.) shall become effective only after the Grant Provider has given its consent in writing.
- (3) Personnel expenses shall only be eligible for funding if they can be directly attributed to the project.
- (4) For the avoidance of a double funding, the Grant Recipient shall ensure with respect to every job in the framework of the awarded grant for this project, that the funds utilised for from any public budget do not exceed the amount actually required for a full-time job in each case.
- (5) With respect to every employee covered by the staff appointment scheme (type of expenses 1. "Project-related expenses for salaries and remunerations" of the Financial Plan (Appendix 2)), records with details about the employment relationship and accompanied by contractual documents, time recordings and calculations of monthly remunerations shall be maintained by the Grant Recipient.
- (6) To the extent that personnel expenses or professional fees are paid out of the grant, they shall be subject to taxation and the respective recipient shall be responsible for paying such taxes to the competent tax authority.

Art. 8 Travel expenses / Expenses relating to board and lodging during travels as well as for other project-related activities

- (1) Travel expenses (travel or flight ticket, expenses for board and lodging and incidental expenses) may be funded out of the grant only if they are without any doubt related to the project and, if so, only to the extent that the expenses and the duration of the travel are necessary for performing project-related tasks. Travels within the meaning of this Agreement shall be business travels of employees covered by the staff appointment scheme (type of expenses 1. "Project-related expenses for salaries and remunerations" of the Financial Plan (Appendix 2)) as well as travels of persons invited to participate in activities taking place within the framework of the project.

If travels are combined with non-project-related parts of the travel, the grant may only be used for paying the project-related parts of the travel. In the event that the non-project-related travel parts amount to more than five working days, only the stay directly connected with the project-related portion shall be eligible for funding, while expenses for travelling to and from the place in question shall not be eligible.

- (2) A reimbursement of travel expenses shall at best be eligible according to the provisions set forth in the *German Federal Travel Expenses Act (Bundesreisekostengesetz / BRKG)* and the *Foreign Travel Expenses Ordinance (Auslandsreisekostenverordnung / ARV)* in their versions valid at the time being in each case.²

In order to qualify for a reimbursement of project-related travel expenses, a **travel expense claim** to be signed by the respective traveller, together with original receipts, is required with respect to every traveller. In said claim, the place of destination, the purpose of the travel, name and address and travel date shall be stated together with the exact time of the trip's start and end. In case of travels abroad, the times of border crossings shall also be indicated. All grants or other allowances received by the traveller from third parties shall be deducted from the expenses eligible for reimbursement under the grant.

Electronic travel or flight tickets shall only be accepted if accompanied by the corresponding boarding cards. When claiming reimbursement of travel expenses of persons who participated in project-related activities and still need the original travel or flight ticket for their return trip, copies of the original supporting documents have to be made and the original documents have to be provided after the return trip has been finished and the travel expense claim has been sent.

- (3) Travels shall in any case be made by using **public, regular means of transport**. Whenever it is possible to use means of transport free of charge, the expenses for such travel shall not be eligible for funding.

Advantages, if any, of special rates and other fare discounts shall be used at any time. Expenses for a travel / a flight with regular means of transport shall irrespective of the place of destination and travel duration be eligible for funding only up to the amount charged for the lowest transport category. Supplementary expenses eligible for funding shall include expenses for the transport of luggage required for the project-related travel, in case of earthbound means of transport also expenses for reserving and using the most favourable seat in the means of transport. Expenses for contingency insurances shall not be eligible for funding.

If, in exceptional cases to be substantiated in detail, a private motorized vehicle is used, only a mileage allowance pursuant to the statutory provisions of the respective country can be paid. Said allowance, however, must not exceed an amount of EUR 0.20 per km and an amount of EUR 130 for the complete travel. Such expenses shall be eligible for funding only against submission of supporting documents concerning the statutory provisions of the respective country and the length of the route.

- (4) **Rental vehicles or taxis** may be used for substantial grounds only. The necessity of their use has to be justified on the respective supporting documents. In case of a use of taxis in non-European countries, the submission of a receipt may, by way of exception, be waived if such receipt cannot be obtained (according to local practices). In such events, the necessity of a taxi use has to be justified in the travel expense claim.

2 See the provisions following hereinafter and in the Appendix *Maximum rates for travel expenses* (Appendix 3).

Substantial grounds for an exceptional use of rental vehicles and taxis shall include: medically determined health and/or physical problems or handicaps, personal security, luggage weighing more than 25 kg for project-related needs (not for personal needs), missing regular means of transport, travels between 10 p.m. and 6 a.m.

Substantial grounds for an exceptional use of commercially rented vehicles shall include: missing regular means of transport.

Unfamiliarity with the location and adverse weather conditions are not to be considered substantial grounds.

- (5) For expenses relating to **board and lodging** in the framework of travels and other project-related activities, any advantage of special rates shall be used. Such rates must not exceed the rates for board and for lodging indicated in the Appendix *Maximum rates for travel expenses* (Appendix 3).

With respect to expenses relating to board and lodging for several persons participating in an activity, supporting documents in form of attendance lists to be signed by the participants shall be kept on a daily basis.

- (6) Exclusively for employees covered by the staff appointment scheme (type of expenses 1. "Project-related expenses for salaries and remunerations" of the Financial Plan (Appendix 2)) and being on project-related business travels, the following reimbursement of expenses in the framework of their travel expense claim shall be eligible for funding, provided that these expenses and the duration of the travel were necessary for performing the project-related tasks:
- For an overnight stay a 20 euro lump-sum payment, to the extent of up to 14 consecutive overnight stays; alternatively – if necessary – the reimbursement of higher accommodation expenses, whereby the reimbursement must not exceed the rates for board indicated in the Appendix *Maximum rates for travel expenses* (Appendix 3).
 - In compensation for additional expenses for meals a per diem allowance, whereby the allowance must not exceed the rates and conditions for per diem allowance indicated in the Appendix *Maximum rates for travel expenses* (Appendix 3).

Such reimbursement of expenses for other travellers, including persons taking part in project-related activities, shall not be eligible for funding.

- (7) Other travel-related **expenses eligible for funding** shall include:
- in case of travels abroad, the expenses for necessary border crossing and customs documents, visas as well as mandatory medical examinations, certificates and vaccinations;
 - charges and entrance fees for a project-related participation in events;
 - expenses for cancelling (travel and/or flight tickets, accommodation bookings, participation fees), less the payments reimbursed by the providers;
 - international service fees when using credit cards for meeting expenses eligible for funding, always subject to the credit card exchange rate.
- (8) **Expenses not eligible for funding** in connection with travels shall include, but are not limited to:
- tips, expenses for favours and gifts;
 - travel insurances, unless they turn out to be necessary according to entry and/or visa requirements;
 - expenses for medical services and medicines;
 - travel kit.

- (9) As a precaution, it is to be noted that in case of illness or accident, claims against the Grant Provider, the Federal Foreign Office, or the Federal Agency for Foreign Affairs in terms of health insurance schemes and pension rights shall not occur.

Art. 9 Request for funds

- (1) The disbursement of funds must be requested – when appropriate, in form of partial sums – from the Grant Provider by using the Grant Provider's template *Request for Funds* (Appendix 7)³. The request to be signed by the person(s) authorised for this purpose by the Grant Recipient and to be executed with the stamp of the organisation shall be submitted by email in form of a scan or photo scan.

The funds may only be requested and used to achieve the intended purpose of the grant by the Grant Recipient when its own and other funds envisaged for the project in accordance to the Financial Plan (Appendix 2) have been exhausted. If a deficit is to be financed pro rata by several donors, the funds may only be requested pro rata with the financial promotion from the other donors.

Due to legal regulations and the provisions specified by the Federal Foreign Office or the Federal Agency for Foreign Affairs, the Grant Provider is bound to block any further payments to the Grant Recipient in case it fails to comply with the provisions in this Agreement (also see Art. 5 *Refund obligations of the Grant Recipient*).

- (2) The final request for (a partial sum of the) funds for a calendar year shall be filed not later than **by 15 November of the calendar year**. Any portion of the grant not requested by that time shall be forfeited.
- (3) Any request for funds shall be subject to the condition that they are actually required for payments on the part of the Grant Recipient within a short term after the date of disbursement. A use of funds within this short term **is deemed to have not taken place** if the funds are expended **after expiry of more than six weeks** after having been disbursed.

In the event that a partial sum of the funds fails to be used or fails to be repaid to the Grant Provider within a term of six weeks, such portion shall, until its use or repayment, bear interest at a rate of five percentage points per year above the basic interest rate applicable in Germany pursuant to Section 247 of the *German Civil Code (BGB)*⁴.

- (4) Each request for a partial sum of the funds must be accompanied by information required for assessing the need for funds. The following documents shall be submitted by email together with each request:
- A concise **narrative interim report** on the progress of the project and the achievement of the purpose of the funding with respect to the period since the last interim report. This report shall be prepared on the basis of the Grant Provider's template *Guidelines Interim Report*⁵ and filed as Word document.
 - A **financial interim report** including lists of documents giving evidence of the use of the funding by that date. This report shall be prepared by using the spreadsheets in the Grant Provider's template *Project Finances*⁶ and filed as Excel document.

3 Also available as Word document in the download section at <https://www.ifa.de/en/fundings/zivik/>.

4 See <https://basiszinssatz.de/> (in German only); information on the interest rate applicable to a particular payment may be obtained from the Grant Provider upon request.

5 Made available as file in the download section at <https://www.ifa.de/en/fundings/zivik/>.

6 Made available as file in the download section at <https://www.ifa.de/en/fundings/zivik/>.

- (5) The disbursement shall be made by bank transfer. For each request for funds, the Grant Recipient shall indicate its bank data in the template *Request for Funds* (Appendix 7). It shall ensure compliance with all requirements to be met for receiving the respective amount through this bank account.
- (6) As a precaution in the event of any further questions concerning the interim reports as well as for processing the disbursement and for remittance purposes, the Grant Recipient shall file the request with the Grant Provider approx. five to ten working days prior to the envisaged receipt of payment.

Art. 10 Subsequent reduction of expenses or change of financing mode

- (1) In the event of a reduction of the overall expenses budgeted in the Financial Plan (Appendix 2) for the purpose of the grant, of an increase of covering funds or an addition of new covering funds, the grant shall be reduced by the respective amount.
- (2) Revenues, including earned interest, arising out of the funding shall to their full extent be used for expenses incurred for the project. They shall reduce the grant correspondingly. As far as the Grant Recipient generates revenues from the project funding after expiry of the funding period, the following procedure shall be adhered to: Any generated revenues shall be reported to the Grant Provider without any delay and made available to it to their full extent.

Art. 11 Repayment of the grant or grant portions, payments to the Grant Provider

- (1) After completion of the project or, as the case may be, after expiry of the funding period, unexpended portions of the grant shall, as a rule, be immediately be remitted to the Grant Provider without further request.
- (2) Repayments of the grant or other payments to the Grant Provider resulting from the provisions of this Agreement shall be remitted to the bank account of the Grant Provider by indicating the project funding number:
 Baden-Württembergische Bank
 Kleiner Schlossplatz 11, D-70173 Stuttgart
 Account No. 2064745, BLZ/Bankcode 600 501 01
 IBAN: DE73 6005 0101 0002 0647 45, BIC: SOLADEST600

The Grant Recipient shall be informed in advance about the repayment by email.

Art. 12 Award of contracts

- (1) For reasons of efficiency and economy as well as for the sake of promoting equal opportunities and transparency, the award of contracts shall in any case be open for competition.
- (2) With respect to the award of **contracts for supplies and services**, the Grant Recipient shall be obliged to comply – in addition to the general principles of efficiency and economy – with the threshold values of the European Union, as set forth in the *Regulation on sub-threshold procurement (Unterschwelvenvergabeverordnung / UVgO)*:
 - in case of orders having an estimated value of up to EUR 1,000 (without VAT), prices of no less than three companies / providers shall be determined in a reconstructable manner (in writing, by phone, internet search);
 - in case of orders having an estimated value of more than EUR 1,000 up to EUR 25,000 (without VAT), no less than three quotations shall be obtained in writing.

With respect to the award of supply and service contracts having an estimated value of more than EUR 25,000 (without VAT), the Grant Recipient shall coordinate and agree the details of the award procedure with the Grant Provider in writing prior to the commencement of the procedure by complying with the most recent legal provisions of the European Union and the Federal Republic of Germany.

- (3) With respect to the award of **contracts for construction works as well as social and other special services**, the Grant Recipient shall coordinate and agree the details of the award procedure with the Grant Provider in writing prior to the commencement of the procedure by complying with the most recent legal provisions of the European Union and the Federal Republic of Germany.
- (4) The Grant Recipient shall continuously document each award procedure in a verifiable manner.

Art. 13 Items procured for fulfilling the purpose of the grant

- (1) Items acquired or manufactured for fulfilling the purpose of the grant shall be used for this very purpose and must be handled with care and sufficiently secured against misuse and theft.
- (2) Prior to expiry of the calendar year following the one during which the funding period comes to an end, the Grant Recipient shall not be allowed to dispose of such items in any other way.

After expiry of this lock-up period, the items procured by the Grant Recipient pursuant to the Financial Plan (Appendix 2) or manufactured within the framework of the project financed by this grant shall become the Grant Recipient's property. Items which cannot be used by the Grant Recipient after expiry of the lock-up period shall be sold by it and the proceeds from such sales shall, where possible, be remitted to the Grant Provider or otherwise be locally paid to a diplomatic mission of the Federal Republic of Germany.

- (3) All items obtained for fulfilling the purpose of the grant and having an acquisition or production value of more than EUR 800 (without sales tax), shall be included in the inventory list of the Grant Recipient. The **inventory list** shall be prepared by using the spreadsheet in the Grant Provider's template *Project Finances*⁷, and be attached to the Interim Report per Individual Fiscal Year⁸ and the Final Report on Expenditure of Funds. If, for particular reasons, the Federal Republic of Germany is or becomes the owner of items, they have to be specifically identified as such in the inventory.

Any loss, significant damage or theft of inventoried items shall be immediately reported to the Grant Provider in writing and, where appropriate, be made good for at own expense.

The Grant Provider, the Federal Foreign Office and the Federal Agency for Foreign Affairs shall be entitled to audit or have the inventoried items audited *in situ* by authorised persons.

Art. 14 Reporting duties of the Grant Recipient

The Grant Recipient shall be obliged to give the Grant Provider immediate notice in the event that

- following the submission of the Financial Plan – also after submission of the Final Report on Expenditure of Funds – the Grant Recipient has applied for or obtains any additional grants or other allowances for the same purpose from other public bodies or receives any other supports from third parties;

⁷ Made available as file in the download section at <https://www.ifa.de/en/fundings/zivik/>.

⁸ Interim Report per Individual Fiscal Year: Required only in the case of funding for more than one year, see Art. 15 (1).

- the purpose of the grant or any other circumstances relevant for the execution of this Agreement change or cease to exist;
- it becomes apparent that the purpose of the grant cannot be achieved or cannot be achieved with the provided grant;
- it is not possible to expend the amounts requested or received for payments becoming due within a short period after having been made available;
- items to be inventoried are no longer used in line with the purpose of the grant or are no longer needed before expiry of the lock-up period;
- insolvency proceedings have been applied for or instituted in respect of the Grant Recipient's assets.

Art. 15 Proof of use of the grant

- (1) Evidence of the use of the grant shall be submitted to the Grant Provider **not later than two months after the end of the funding period (Final Report on Expenditure of Funds)**.

In the event that the purpose of the grant has not been achieved upon expiry of a calendar year, and consequently, a funding period of more than one calendar year has been agreed in this Agreement, an **Interim Report per Individual Fiscal Year** shall be submitted with respect to the amounts received in the year under report **no later than by 28 February of the following year**.

- (2) The **Final Report on Expenditure of Funds** shall consist of a Summary Report, a Financial Report, a cover sheet "Final Report on Expenditure of Funds" and a checklist. It shall be submitted to the Grant Provider by email.
- The **Summary Report** shall render detailed information on the use of the grant and the achieved results in relation to the defined targets. It shall address the most important items of the Financial Report. Apart from that, the necessity and the adequacy of the work performed shall be explained. In this context, project-accompanying impact monitoring and quality control activities shall be described.
As far as available, internal and external evaluation reports concerning the project forming the subject matter of this grant as well as publications, photographs, specimen copies etc. shall be enclosed in form of appendices.
The report shall be prepared by using the Grant Provider's template *Guidelines Summary Report*⁹ and filed as Word document. Appendices shall be forwarded by email or, when appropriate, by mail.
 - In the **Financial Report**, all revenues and expenses shall be listed chronologically and separately from each other in line with the structure of the Financial Plan (Appendix 2). The Financial Report shall include all revenues (grant, payments of third parties, own funds) and expenses relating to the purpose of the grant. It shall include tabulated summaries of receipts separately identifying the revenues and expenses by type and in a chronological order (overviews). The overviews shall render clear information on day, recipient / payer as well as reason and individual amount of every payment. If the Grant Recipient has the right to reclaim input taxes according to Section 15 of the *German Value Added Tax Act (Umsatzsteuergesetz)* or has any other options to reduce taxes, exclusively the compensations (prices without VAT) shall be taken into account.
The Financial Report and the overviews shall be prepared by using the spreadsheets in the Grant Provider's template *Project Finances*¹⁰ and filed as Excel document. The Financial Report shall be signed by the person(s) authorised by the Grant Recipient, provided with the stamp of the organisation and filed as scan or photo scan.

⁹ Made available as file in the download section at <https://www.ifa.de/en/fundings/zivik/>.

¹⁰ Made available as file in the download section at <https://www.ifa.de/en/fundings/zivik/>.

- The **cover sheet “Final Report on Expenditure of Funds”** shall show the sums of the Financial Report for the total funding period and confirm that the expenses were necessary, that all measures were taken in an efficient and economical manner and that the information corresponds to the books of account and, where appropriate, with the receipts. The cover sheet shall be prepared by using the Grant Provider’s template *Final Report on Expenditure of Funds* (Appendix 8), signed by the person(s) authorised by the Grant Recipient, provided with the stamp of the organisation and filed as scan or photo scan.
 - The **Checklist** shall be prepared by using the Grant Provider’s template *Checklist Final Report on Expenditure of Funds*¹¹ and filed as Excel document.
- (3) The **Interim Report per Individual Fiscal Year**¹² shall consist of a Summary Report and a Financial Report for the respective fiscal / calendar year (1 January – 31 December). It shall be submitted to the Grant Provider by email.
- For information on the **Summary Report** and the **Financial Report**, reference is made to paragraph (2).
- (4) The **receipts** shall include the information and appendices usual in business transactions and the receipts for expenditure particularly the payee, the reason for and the date of payment, the proof of payment and, in case of items, the purpose of use. Apart from that, the receipts must be provided with an unambiguous classification reference to the project (for instance, project funding number).

Receipts not rendering immediate information on the payment’s purpose and reason, shall be explained. General statements such as “expenses for preparations” shall be inadmissible. Receipts issued in languages other than English, French or German shall be accompanied by a translation. At least, however, it shall be necessary to summarise their essential contents in one of these languages.

The original receipts (income and expense receipts) etc. as well as all documents otherwise related to the grant (contractual documents, descriptions of activities, time recordings, documentation concerning the award of contracts, attendance lists etc.) shall be kept available and be forwarded upon explicit request only.

- (5) In the event of a **conversion of foreign currency amounts to the euro currency**, the exchange rate has to be indicated. The applicable rate shall be the rate that can be learned from the remittance of the grant to the Grant Recipient or, as the case may be, its local partner organisations outside the euro region. The bank receipt of the day of the receipt of the remittance shall be filed as evidence of the exchange rate together with the Final Report on Expenditure of Funds.

In case of several remittances, the Grant Recipient shall file all appropriate bank receipts. The final invoices of the Grant Recipient or, as the case may be, its local partner organisations in foreign currencies shall be added to the respective rate.

- (6) The Grant Recipient shall retain the **original receipts** (income and expense receipts) for individual payments and the contracts for placing of orders as well as any other funding-related documents for a period of five years after submission of the Final Report on Expenditure of Funds, unless a longer period of retention has been provided for in tax law or other regulations. Image and data carriers for retention purposes shall be admissible. The image recording and

¹¹ Made available as file in the download section at <https://www.ifa.de/en/fundings/zivik/>.

¹² Interim Report per Individual Fiscal Year: Required only in the case of funding for more than one year, see Art. 15 (1).

reproduction procedures shall comply with generally accepted accounting principles or a regulation generally admitted in public authorities.

Art. 16 Audit of the grant's use

- (1) The Grant Recipient, the Federal Foreign Office and the Federal Agency for Foreign Affairs shall have the right to request submission of books, supporting and other business documents and to examine the use of the grant by way of local audits or by persons designated for this purpose. The Grant Recipient shall be obliged to keep the required documents available and render the necessary information.
- (2) In the event that the Grant Recipient maintains its own auditing body, the latter shall examine the Final Report on Expenditure of Funds in advance and certify such audit by indicating its outcome.
- (3) The German Federal Audit Office (*Bundesrechnungshof*) shall be entitled to conduct audits with the Grant Recipient.

Art. 17 Public relations work, protection of specific rights

- (1) To the extent that no participant is endangered, publicly effective measures on the part of the Grant Recipient shall be welcome.

Informative photos which give an illustrative impression of the measures / activities of the project and can be made available to the Federal Foreign Office and the Grant Provider for own public relations work shall be forwarded in form of image files in jpg format (no less than 300 dpi) together with a brief image description and copyright notice, inclusive of the permit for the Federal Foreign Office and the Grant Provider to use and publish the images. Upon forwarding this material, the Grant Recipient shall furthermore confirm that permits of other persons or organisations concerned have also given their consents to a publication, where necessary.

The production and forwarding of videos, graphs, so-called human interest stories and other products relating to project activities is explicitly desired. When scheduling appointments where the Federal Foreign Office or, as the case may be, Germany's diplomatic mission could be involved, the Grant Recipient shall be given notice to this effect at an early stage.

- (2) In case of statements towards the public, particularly towards press media, the Grant Recipient shall, in a suitable manner, make explicit reference to the funding on the part of the Federal Foreign Office and the Grant Provider. This shall also apply to internet and social media appearances of the Grant Recipient as well as publications, video and audio contributions, announcements, invitations, materials and reports made within the framework of the project.

Such reference shall be made in text format (drafting proposal: "Supported with German Federal Foreign Office's funds by ifa (Institut für Auslandsbeziehungen), zivik Funding programme") and, where possible, by adding Federal Foreign Office's logo and the Grant Provider's logo.¹³

Relevant publications and materials shall be attached to the Final Report on Expenditure of Funds without further request (where applicable, in form of files and screenshots).

¹³ The logo have been made available in the download section at <https://www.ifa.de/en/fundings/zivik/>; information on the availability of files in other formats may be obtained from the Grant Provider upon request.

Upon request of the Grant Recipient, the aforementioned reference may be waived, if such request is supported by special grounds such as, for instance, a risk of repressions in case of a disclosure of a foreign funding.

- (3) If publications (flyers, manuals etc.) have been made within the framework of the project, the Grant Recipient shall – without further request – attach no less than two specimen copies to the Final Report on Expenditure of Funds without charge (to be sent by mail to: ifa, zivik Funding programme, Linienstrasse 139/140, D-10115 Berlin).
- (4) The Grant Recipient shall grant the Grant Provider, the Federal Foreign Office and the Federal Agency for Foreign Affairs rights of use in copyright-protected deliverables of the project without any restrictions in terms of territory, time and content.
- (5) In the event that research or other scientific works have been made within the framework of the project, the Grant Recipient shall permit exploitation of the deliverables for the general public.

Art. 18 Prevention of corruption and compliance, adherence to restrictive measures (sanctions)

- (1) In order to avoid any misuse of funds and influence on the business operation due to corruption, the Grant Recipient shall take appropriate staff-related and organisational administrative measures and adapt them to the project-related requirements in order to have them complied with. Suitable measures shall include, but not be limited to the multiple eye principle and uniformly regulated award procedures.

The Grant Provider may demand repayment of any already disbursed contributions if there are good grounds to believe that these payments have been misappropriated. The Grant Recipient will be given an opportunity to comment in advance.

- (2) If there are any indications of a misappropriation of funds, crimes of corruption or other violations of the intended purpose of the grant (including so-called compliance infringements), the Grant Provider shall be given immediate notice to this effect and audits on the part of the Grant Provider, the Federal Foreign Office and the Federal Agency for Foreign Affairs, or any person authorised for this purpose shall be facilitated. The Grant Recipient shall be obliged to investigate the violations and compliance infringements on its own responsibility. To this extent, reference is made to the additional statements in the *Guide to reporting (suspected) misconduct in crisis prevention and stabilisation projects (Reporting Policy)* (Appendix 5).
- (3) The Grant Recipient shall be obliged to refrain from causing or permitting a use of the grant for facilitating activities or participating in activities which, either directly or indirectly, involve persons or entities who
 - in the event that the Grant Recipient is **registered as an organisation in the European Union** - are subject to sanction provisions ("restrictive measures") imposed by the European Union or are owned or controlled by persons or entities subject to sanction provisions imposed by the European Union if such involvement is contrary to applicable sanction provisions.¹⁴
 - in the event that the Grant Recipient is **not registered as an organisation in the European Union** - are subject to sanction provisions imposed by the United Nations or are owned or controlled by persons or entities subject to sanction provisions imposed by the United Nations, if such involvement is contrary to applicable sanction provisions.¹⁵

¹⁴ See <https://www.consilium.europa.eu/de/policies/sanctions/>, <https://www.sanctionsmap.eu/#/main> and https://ecas.europa.eu/headquarters/headquarters-homepage/8442/consolidated-list-sanctions_en.

¹⁵ See <https://www.consilium.europa.eu/de/policies/sanctions/>, <https://www.sanctionsmap.eu/#/main> and https://ecas.europa.eu/headquarters/headquarters-homepage/8442/consolidated-list-sanctions_en.

Art. 19 Privacy

- (1) Within the framework of the allocation of the grant, personal data shall be processed by the Grant Provider. The legal basis for such data processing shall be Art. 6 letter e) of the *General Data Protection Regulation of the European Union (GDPR)* in conjunction with Section 3 of the *German Federal Data Protection Act (Bundesdatenschutzgesetz)*, because these data are required for task fulfilment (taking decisions on and processing of grants). Reference is made to the attached data privacy notice pursuant to Art. 13 GDPR (Information duty) – *Information on privacy and the processing of your personal data pursuant to GDPR* (Appendix 6).
- (2) The Grant Recipient confirms to have obtained the consent of the data subjects according to Art. 7 GDPR with respect to the disclosure of personal data included in the documents filed for the Final Report on Expenditure of Funds to the Grant Provider, the Federal Foreign Office and the Federal Agency for Foreign Affairs. The Grant Provider, the Federal Foreign Office and the Federal Agency for Foreign Affairs are hereby authorised to continue to use the personal data internally.

Art. 20 Covenants by the Grant Recipient

The Grant Recipient covenants

- to implement the project under its own responsibility and to ensure compliance with the provisions in this Agreement on the part of all parties involved, including its partner organisations, as listed in the application, and their persons involved;
- to have taken note that the Grant Provider may, upon instructions given by the German Federal Foreign Office or the Federal Agency for Foreign Affairs, subsequently incorporate, change or amend restrictions into/in this Agreement, in order to warrant that the grant will be used in accordance to its purpose and the outcome agreed upon will be achieved;
- to have taken note that a granted project funding is no reason to assume that a follow-up funding will automatically be granted.


Art. 21 Agreement on the applicable law and the place of jurisdiction

The Parties agree that

- this Agreement shall be subject to German law;
- disputes, if any, arising from this Agreement shall be solved by the court competent at the place of the registered office of the Grant Provider;
- changes or amendments to this Agreement shall be subject to writing in order to be valid;
- any other agreements made between the Parties and resulting from the Appendices listed hereinafter shall form integral parts of this Agreement:
 - Appendix 1 Project Planning (most recent version)
 - Appendix 2 Financing Plan (most recent version)
 - Appendix 3 Maximum rates for travel expenses (most recent version)
 - [Appendix 4 not applicable]
 - Appendix 5 Guide to reporting (suspected) misconduct in crisis prevention and stabilisation projects (Reporting Policy)
 - Appendix 6 Information on data protection and processing of your personal data according to GDPR
 - Appendix 7 Template *Request for Funds*
 - Appendix 8 Template *Final Report on Expenditure of Funds*

This Agreement consists of a total of 15 pages plus the aforementioned Appendices.

Stuttgart, on this 16.02.2022


.....
Signature of the person authorised by
the Grant Provider

Seal of the Institut für Auslandsbeziehungen e. V.



.....
Signature of the person(s) authorised by
the Grant Recipient

Stamp of the organisation