

Agreement 2019-0

Programme:	VD Prog EU-Mitgliedsländer AA (EA0000000V)
Project:	VD Lpj Tschech. Republik (EA0400000V)
Sub-project:	VD Lpj Tschech. Republik MPU (EA0430000V)

The parties

Konrad-Adenauer-Stiftung e.V.
Federal Republic of Germany,
represented by

██████████
Deputy Head of the
Department of European and International Cooperation

- hereinafter referred to as KAS-

and

Masarykova univerzita, Mezinárodní politologický ústav Masarykovy univerzity (MPU), Internationales Institut für Politikwissenschaft der Masaryk Universität,
Brno (Brünn) / Tschechische Republik,

represented by

Herr Dr. Mikuláš Bek (Rektor)

- hereinafter referred to as the partner -

have entered into the following agreement:

Section 1 Subject matter of the agreement

1. KAS and the partner have agreed to cooperate within the framework of the KAS programme "VD Prog EU-Mitgliedsländer AA (EA0000000V)", country project "VD Lpj Tschech. Republik (EA0400000V)", subproject "VD Lpj Tschech. Republik MPU (EA0430000V)".
2. On the part of KAS, the cooperation is based on objectives which KAS achieves in the context of its mandatory annual planning. The partner undertakes to support KAS in achieving these objectives.

Section 2 Financing

1. KAS shall remit to the partner a maximum amount of **EUR 30.000,00** for **2019-0**. Remittances shall be used exclusively to cover the expenses set out in Annex 2 (expense budget) and the list of planned measures to be submitted.

2. Of this remittance, **EUR 0,00** will be withheld until released in writing by KAS; this does not give rise to an entitlement to have the remittance released. Any expenses incurred by the partner before such release will not be eligible for reimbursement.
3. Upon conclusion of the agreement, the remittances as laid down in Section 2 (1) shall be paid as required by KAS in instalments to an account held in the project country specified by the partner.
4. Instalments may be withheld until such time as remittances paid previously have been accounted for by the partner in accordance with the standard contract terms and conditions attached to this agreement as Annex 1 for agreements between KAS and partner organisations.
5. Any income from project activities generated using KAS remittances (e.g. sale of publications, decommissioned objects, project-related products, seminar or conference fees, etc.) shall be included in such statements and are considered to be other income. Other income generated from KAS remittances may be spent on agreed project-related measures with prior consent of KAS. This shall be cleared with KAS in advance.

Section 3 Management of funds

1. The partner undertakes to use the remittance funds efficiently, economically for project-related purposes only.
2. The partner shall account for remittances received in accordance with the provisions laid down in the standard contract terms and conditions for agreements between KAS and partner organisations (Annex 1), confirming at the same time that the expenses were necessary, and that the accounts presented tally with the books kept by the partner. The partner is only entitled to invoice expenses that are included in the expense budget for the relevant fiscal year and have been demonstrably incurred in that year.
3. KAS is entitled to check whether the funds have been used in accordance with the provisions laid down in the standard contract terms and conditions for agreements between KAS and partner organisations either directly or through authorised third parties.

Section 4 Personnel cooperation

1. The cooperation between the partner and KAS shall be handled by a KAS employee nominated by KAS.
2. Where KAS posts an employee to the project country as part of the cooperation, the partner shall lend its support to the extent of its capabilities in creating whatever conditions are required for said employee to work successfully.

Section 5 Special agreements

1. Special agreements: - no additional Agreements -

Section 6 Release from obligations

1. KAS shall be released from its obligations hereunder if any circumstances preventing KAS from making the remittances laid down under Section 2 should arise during the term of the cooperation.
2. This is without prejudice to the provisions set out in Section 4.

Section 7 Final provisions

1. The following documents shall form an integral part of the agreement
 - Standard contract terms and conditions of KAS for agreements with partner organisations (Annex 1)
 - Expense plan (Annex 2)
 - Planning prepared and regularly updated in cooperation with the relevant international KAS office (management in electronic form using an Excel file "Planung", planning)
2. If any provision of this agreement is or becomes invalid, the validity and enforceability of the remaining provisions of this agreement will not be affected or impaired thereby.
3. To be effective, any changes to this agreement must be made in writing.
4. The German text of this agreement shall be binding with respect to its content and interpretation. This agreement is governed by and shall be construed in accordance with the laws of the Federal Republic of Germany. Any disputes arising from this contractual relationship shall be governed by the laws of the Federal Republic of Germany. The place of jurisdiction is Berlin, Germany.

Berlin,

05. Feb. 2019

.....
(Location, date)

Brno

14 -03- 2019

.....
(Location, date)

Konrad-Adenauer-Stiftung e. V. -

.....
(Frank Priess)

Masarykova univerzita, Mezinárodní politologický
ústav Masarykovy univerzity (MPU), Internationales
Institut für Politikwissenschaft der Masaryk
Universität,

.....
(Herr Dr. Mikuláš Bek)

Annexes

Standard contract terms and conditions of the Konrad-Adenauer-Stiftung e.V. (KAS) for project funding agreements with partner organisations

1. Source of funds and spending time limits

- 1.1 The funds provided are **public funds from the Federal Republic of Germany**.
- 1.2 The remittances shall be provided within the spending time limits specified in the funding guidelines for political foundations. Funds may only be spent abroad for payments due within a period of up to four months, including the time it takes to transfer the funds from Germany. In the SEPA area there is a spending time limit of six weeks, including the time it takes to transfer the funds from Germany.

2. Activity planning

Activity planning is of particular importance for both substantive and administrative project management. These shall be submitted to KAS for approval for the following year by 31 October. The expense plan and the approved activity planning (created using the excel file "Planung" (planning) containing several work-sheets) form the basis of the partner agreement. The activity plans shall be updated at 30 June and sent to the KAS contact person.

3. Notification of funding requirements

The funds will be released by KAS in instalments, based on the partner's reports on cash in hand and the funds required. The partner shall notify the employee nominated by KAS of the **funding requirements** by the following deadlines:

- for the **second quarter** of the year by 15 February
- for the **third quarter** of the year by 15 April
- for the **fourth quarter** of the year by 15 July
- for the **first quarter of the following year** by 15 November.

4. Use of funds

The partner shall manage the funds in a manner that is **economic, efficient** and in accordance with the terms of this agreement. Remittances may only be used to fund expenses provided for in the expense budget for the relevant year. If the funds actually spent on individual items exceed or fall short of the respective budgeted amounts within a fiscal year, individual items may only be changed in the overall budget if a change request has been submitted through the employee nominated by KAS and approved in writing by KAS.

5. Educational and consulting activities

5.1 Educational events

- 5.1.1 A **programme** shall be prepared for each event. In addition, a **participant list** signed by all participants shall be submitted. The members of the event team shall be specified on a separate **event team list**, including their respective roles. The partner shall use the templates provided by KAS to compile both lists (participant and event team lists), which must contain information on the content, location and duration of the event. In the case of event series, the partner shall create new lists for each event. It is important to en-

sure that the lists contain the complete address of each person. If the address cannot be provided in full (e.g. due to existing security risks), the reasons shall be enclosed to the list in writing.

- 5.1.2 The documentation of educational events requiring remittances in excess of EUR 2,500 shall also include an **evaluation report** for the event, which must be of sufficient quality and informative value. The report shall include an in-depth, critical assessment. Any schematisation shall be avoided. In the case of event series, an evaluation report shall be written for each event. KAS shall provide the partner with a template for this purpose.
- 5.1.3 In principle, the participants can be reimbursed for **travel expenses**, which are stipulated by local laws or confirmed by the German embassy as being usual in the local area, which may not exceed the travel expenses set out in the German Travel Expenses Act (BRKG). The expenses for air, rail or bus travel must be reasonable and will be typically reimbursed based on the most cost-effective rate. Taxi expenses will only be reimbursed if agreed in advance. Any price discounts or special offers shall be taken advantage of. No funding will be provided for no-shows. Any connected flights for private stays (possible connection flights, other routes or extensions of the stay) must be agreed in advance with KAS. Only the necessary business connections will be reimbursed. If the partner books air travel for the participants, the partner shall submit the tickets and the invoices from the travel agency, which must show the names, the flight routes and ticket numbers of the passengers. The partner shall provide invoices for accommodation and subsistence expenses and enclose the list of participants present at the meal or staying in the accommodation. In any case, the receipt of travel expenses shall be confirmed. The foregoing provisions apply mutatis mutandis to the travel, accommodation and subsistence expenses of the members of the event team.
- 5.1.4 Lecturers, speakers and experts may receive **fees** for their contribution to the event. To ensure the success of the event, additional individuals working on a **freelance basis** may be engaged in exceptional circumstances, provided these are not employed by the partner. Under no circumstances may fees be paid to employees of the partner in addition to salaries or salary components funded by KAS. Freelancers shall be considered members of the event team. Written fee agreements shall be concluded with all fee recipients, which must include details of the type and scope of the engagement as well as the appropriate fee amount. The amount of the fees depends on the local custom, but it is limited to the amounts set out in the fee schedule imposed on political foundations. To receive the fee, the fee recipient shall draw up an invoice and sign an acknowledgement of receipt. The fees must be approved by KAS in advance. The partner shall consult KAS about any proposed changes.
- 5.1.5 A **valid contract** shall be awarded for all services the value of which exceeds the threshold of EUR 500 net. The partner shall obtain three comparative bids and justify the award decision in an award notice to ensure that the funds have been spent in a cost-effective manner. As a rule, the partner shall select the most cost-effective provider. Any derogations from this rule must be approved in advance by KAS. The partner shall use the excel template "Awarding record" provided by KAS for this purpose.
- 5.1.6 **Other eligible expenses** include:
- Rent for conference rooms
 - Conference floral arrangements (floral arrangements for the lectern)
 - Invitations, banners and advertising for the event (including digital or other modern communication channels), press reception
 - Production and dispatch of seminar documents
 - Rent for technical tools
 - Other essential expenditures, such as telecommunication fees, taxi, transport and assembly costs
 - Tips in the context of hospitality only if they are shown on the invoice, necessary and appropriate.
- The expenses will only be eligible for reimbursement if the partner cannot pay for them directly.

5.1.7 The following expenses are **not eligible**:

- Spirits, cigars, cigarettes
- Minibar
- Private telephone calls
- Cleaning service
- Bouquets
- Gifts
- Music
- Cultural supporting programme (e.g. tickets for museums, theatres, etc.)

5.2 Information and consultation services

The production of publications, books, films, videos, radio programmes, television productions, multimedia programmes, consulting services, research work, etc. shall be based on a written **contract for work and services** concluded prior to the production. Such contracts shall specify, i.a. the scope of the work to be produced, the production time limit, the author's rights and the fee amount or price and due date for payment. The partner shall provide KAS with the agreed number of copies of such products together with the relevant invoicing documents. The awarding rules apply mutatis mutandis to intellectual performance, which shall be documented. The logos of the institutions involved shall be used. If required, KAS can provide the partner with templates for contracts for work and services.

6. Staff and project infrastructure

6.1 Salary expenses for local project staff

- 6.1.1 The duration and scope of funding for local project staff salaries shall be laid down in a staffing schedule, which forms part of the expense budget. The staffing schedule shall show the annual gross salary, including all statutory and collective additional benefits for each position.
- 6.1.2 Written employment agreements shall be concluded with the project staff, which must include information on the type and scope of employment, position, salary and social benefits. Salaries shall be paid in accordance with local salary levels. To assess the adequacy of salaries and social benefits in relation to local salary levels, the partner shall seek whenever possible a confirmation from the relevant German embassy, local chamber of commerce or an auditor. The partner undertakes to make the employment agreements or other remuneration arrangements with the project staff available to KAS in an orderly way. Staff members shall certify the total amount allocated by the partner towards the payment of their gross salary with their signature. If it becomes necessary for the partner, for reasons laid down in applicable laws or collective agreements, to withhold or divert to third parties such payments without confirmation by the staff member in question, such retention or diversion shall be documented in writing. The partner shall agree any planned changes to the staffing schedule or remuneration in advance with KAS.
- 6.1.3 Local staff occupying positions listed in the staffing schedule may attend project-related training or education courses in the partner country after due consultation with KAS's local representative. An award procedure must also be carried out for training offers. Training and further education activities outside the partner country are only permitted in justified exceptional cases and require the prior approval of KAS.

6.2 Travel expenses

Travel expenses, which are not directly related to educational or consulting activities but are necessary in the context of the achievement of project objectives may also be eligible. In this case, the relevance to the achievement of project objectives shall be presented to KAS separately. Whenever an expense budget includes a budget item for the travel expenses of funded project staff, expense claims shall be created and maintained for each staff member, showing travel dates and destinations as well as the purpose of each

trip. Travel expenses shall not exceed customary local levels and shall be supported by documentary evidence. In any case, however, the costs are limited to the amounts set out in the German Travel Expenses Act (BRKG). Taxi travel is only permitted in exceptional cases and must be justified separately in each case. After an official trip, staff members shall sign a receipt for any travel expense reimbursements received. Air travel expenses shall be reimbursed based on the most cost-effective fare upon presentation of the used ticket and invoice. Any price discounts or special offers shall be taken advantage of. Whenever possible, three comparable offers shall be obtained and the process shall be documented in an award notice ("Awarding record" template).

6.3 Day-to-day business expenses

Day-to-day business expenses are only eligible if they arise directly from agreed project activities and have been cleared with KAS in advance. Potential eligible expenses include the cost of rent, cleaning, levies, fees, materials, literature, newspapers, and other running business expenses. Taxes and insurance for project vehicles are eligible in accordance with the legal provisions of the country of use. Building, property and personal insurance are only eligible if required by law. Where rents or lease payments are claimed by the partner, the partner shall submit a copy of the relevant contracts to KAS. The partner shall also research the local prices for services (cleaning companies, maintenance contracts, etc.). Whenever possible, three comparable offers shall be obtained and the process shall be documented in an award notice ("Awarding record" template).

6.4 Acquisition expenses

The partner may only acquire items listed and quantified in the expense budget. Before acquiring an item, the partner shall research local prices. Whenever possible, three comparable offers from different companies shall be obtained. In principle, the most cost-effective offer shall be selected. The decision shall be documented in an award notice ("Awarding record" template). Acquisition documents shall cover the process of gathering and reviewing quotations, the award of the contract, the invoice, and proof that payment was due and/or made in the relevant year. The partner shall record any items acquired for the equivalent of EUR 410 in an inventory, which shall be submitted with each December statement. KAS shall provide a template for this purpose. KAS shall be consulted in advance whenever objects shall be decommissioned; such events shall be documented in the inventory list. Any unforeseen loss of objects acquired with KAS funds shall be reported immediately to KAS, together with the facts of the case (certified, if necessary, by the public authorities), and the loss shall be documented in the inventory list. Entries in the inventory may not be deleted under any circumstances.

6.5 Conditions for the use of acquired objects and property

- 6.5.1 In the absence of contractual provisions to the contrary, ownership of objects acquired with remittance funds as well as any related rights shall become the property of the partner at the end of the relevant commitment periods. The partner undertakes to use such items exclusively for project-related activities, and to grant KAS at KAS's request priority in using said objects free of charge. The partner is not entitled to sell, rent or lease the items without the prior written consent of KAS.
- 6.5.2 If the partner fails to comply with the conditions laid down above, KAS will be entitled to compensation equivalent to the market value of the relevant item. The sum to be paid in compensation to KAS shall fall due at the time of partner's default, bearing interest from that time onward at 5% p.a. above the base rate applicable in accordance with Article 247 of the German Civil Code (BGB). On 1 January and 1 July of each year, the base rate shall increase or decrease by the number of percentage points by which the reference rate has increased or decreased since the last change of the base rate. The reference rate is the rate of interest for the most recent main refinancing operation of the European Central Bank before the first calendar day of the relevant six-month period.

6.5.3 The following commitment periods apply to the items or property acquired to meet the objectives of the funding:

- for real estate acquired with federal funds: 30 years
- for movable objects with an acquisition value exceeding EUR 5,000: five years
- for movable objects with an acquisition value between EUR 410 and EUR 5000: two years.

7. Reporting and notification obligations of the partner

7.1 The annual reports of the partner on the progress of the project shall describe the project activities over the relevant period, focusing specifically on achievements, deviations from the original plan, and unusual factors influencing the implementation of individual measures. The report shall be submitted not later than by 31 January of the following year. As regards the event reports, please refer to point 5.1.2.

7.2 The partner shall promptly notify KAS if

- the partner has received funds from third parties for the same purpose, or funds remitted by KAS cannot be used within the spending time limit specified in point 1.2,
- there is a significant change in the overall funding of the project,
- a loss event occurs (e.g. theft, fraud, loss of documents, etc.),
- attachment, receivership, bankruptcy, or conciliation proceedings have been initiated against the partner, or any other circumstances that have a material impact on the partner's financial situation.

8. Bookkeeping and accounting

8.1 The partner shall keep books on all remittance-related income and expenses, collect all documents required by law (e.g. programmes, attendee and team lists, contracts, reports, awarding records and comparison offers) and provide KAS with the original receipts monthly within the time limit specified in 8.2.

8.2 The partner shall submit statements of accounts on remittances received on a **monthly** basis using the provided templates. These statements shall be submitted to KAS no later than by the 15th of the following month; the statement as at 31 December shall be submitted to KAS no later than one month after the end of the year. If the funded project ends within one calendar year, the statement of accounts shall be submitted within one month of completion of the project. The cover sheet of the monthly statement with a summary of the total expenditure must be drawn up with the legally binding signature of the representative of the partner organisation as being mathematically and factually correct.

The exchange into the respective currencies must be fully verified by presentation of official exchange receipts. Foreign-currency funds shall be procured in strict compliance with **national foreign-exchange regulations**. Exchange transactions shall be handled exclusively by banks or accredited money changers. Income and expenses shall be presented in the same way.

Expenditures shall be shown comprehensively in a structure following that of the expense plan. Expense schedules shall be countersigned both by Partner and KAS's overseas representative. All expenses included in the schedule of expenses must be supported by documentary evidence. Documents shall be ordered as shown in the expense plan, grouped together by item, and filed together with pertinent addition slips.

Invoices and supporting documents must be correct and contain detailed information (e.g. date, name, full address, breakdown of service, billing and tax number, tax identification). Whenever the purpose, form, and scope of the goods or services provided do not emerge clearly from a receipt, additional information shall be furnished. Invoices may not be manually corrected or altered. Receipts shall be marked to avoid double counting, e.g. by using "Paid by KAS". Accounting documents shall specify the date of payment, as only payments made in a particular year may be included in the accounts for that year, and may be recognised as contractual expenditures. Beneficiaries shall acknowledge payments by receipts. Payments made by bank transfer or cheque shall be documented by the bank handling the relevant transaction.

If, in exceptional cases, the partner is required by law to keep the **original receipts**, copies or replacement receipts may be submitted after presentation of the relevant regulations and after consultation with KAS. Copies shall be marked as such. In this case, the partner shall keep the original receipts in an orderly form for inspection purposes of the KAS ten years after the invoices have been submitted to KAS.

After KAS has entered the monthly partner expenses via its **project accounting, control and information system** (PASTIS), a report will be generated (**monthly partner financial report**, via "PDF monthly statement export"), which shows the expenses and budget status of the partner at the end of the respective month. This report shall be made available to the partner.

- 8.3 After the partner has submitted all invoices for one year, KAS shall prepare an **annual financial statement** for the remittance-related income and expenses. KAS shall assess all expenses in accordance with the FiFo principle (first in - first out) via PASTIS.

The financial statement shows the income and expenses of the past year and the closing balance and contains an updated inventory of the items procured with the funds. The annual financial statement shall be given to the partner in duplicate. Both copies must be countersigned by the partner and one must be returned to the employee nominated by KAS.

- 8.4 KAS is entitled to verify the proper use of remittance funds by the partner and the success of project-related activities by conducting local enquiries. In addition, the funding agencies and the Federal Audit Office (BRH) are entitled to carry out such **audits**. The partner undertakes to keep the necessary documents ready, to grant the requested access and to provide the necessary information.

- 8.5 If events occur that make it impossible for either party to **continue the cooperation**, this will not release the partner from the obligation to account for remittances received up to that date in accordance with the provisions of this agreement. Failing that, the partner will be required to return the remittances.

9. Restitution of remittances to KAS

- 9.1 KAS is entitled to request the return of remittances from the partner if the cooperation ends early. In addition, the remittances shall be returned if

- The partner does not manage the remittances as agreed,
- The partner has used the grant for non-eligible expenses,
- The partner did not meet agreed conditions or did not fulfil them within the specified time limits,
- The partner fails to comply with the obligation to present requisite reports or proper accounting documents, or fails to do so within the time limits specified.

- 9.2. The **reimbursement claim** shall become due upon the occurrence of one of the reimbursement reasons and shall be subject to interest of 5% above the respective base interest rate from this date onward (see also item 6.5.2).

Expenditure plan sub-project

Programme: VD Prog EU-Mitgliedsländer AA (EA0000000V)
Project: VD Lpj Tschech. Republik (EA0400000V)
Sub-project (partner): VD Lpj Tschech. Republik MPU (EA0430000V)
Product number: EA0430000V

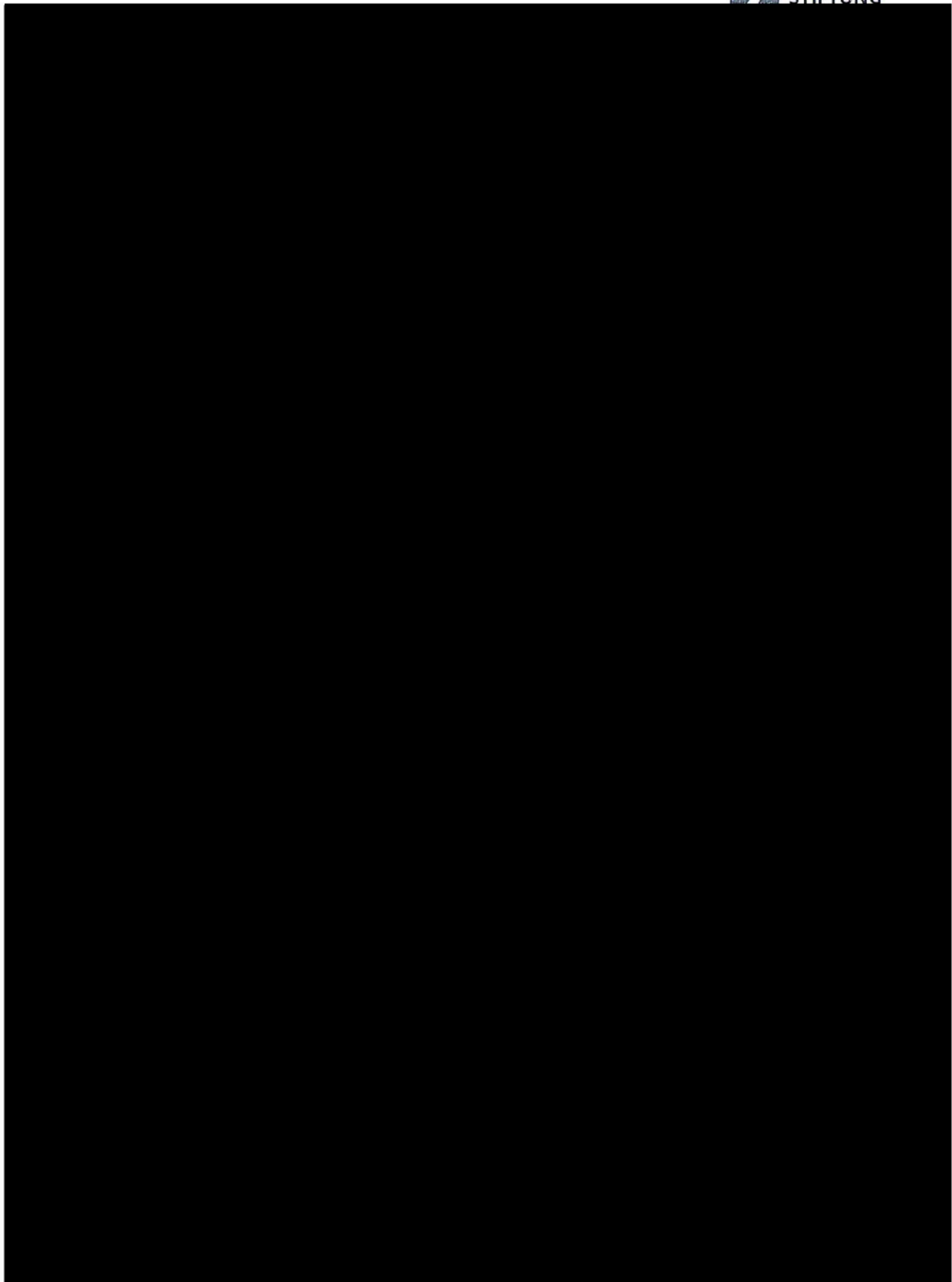
Expenditures in EUR

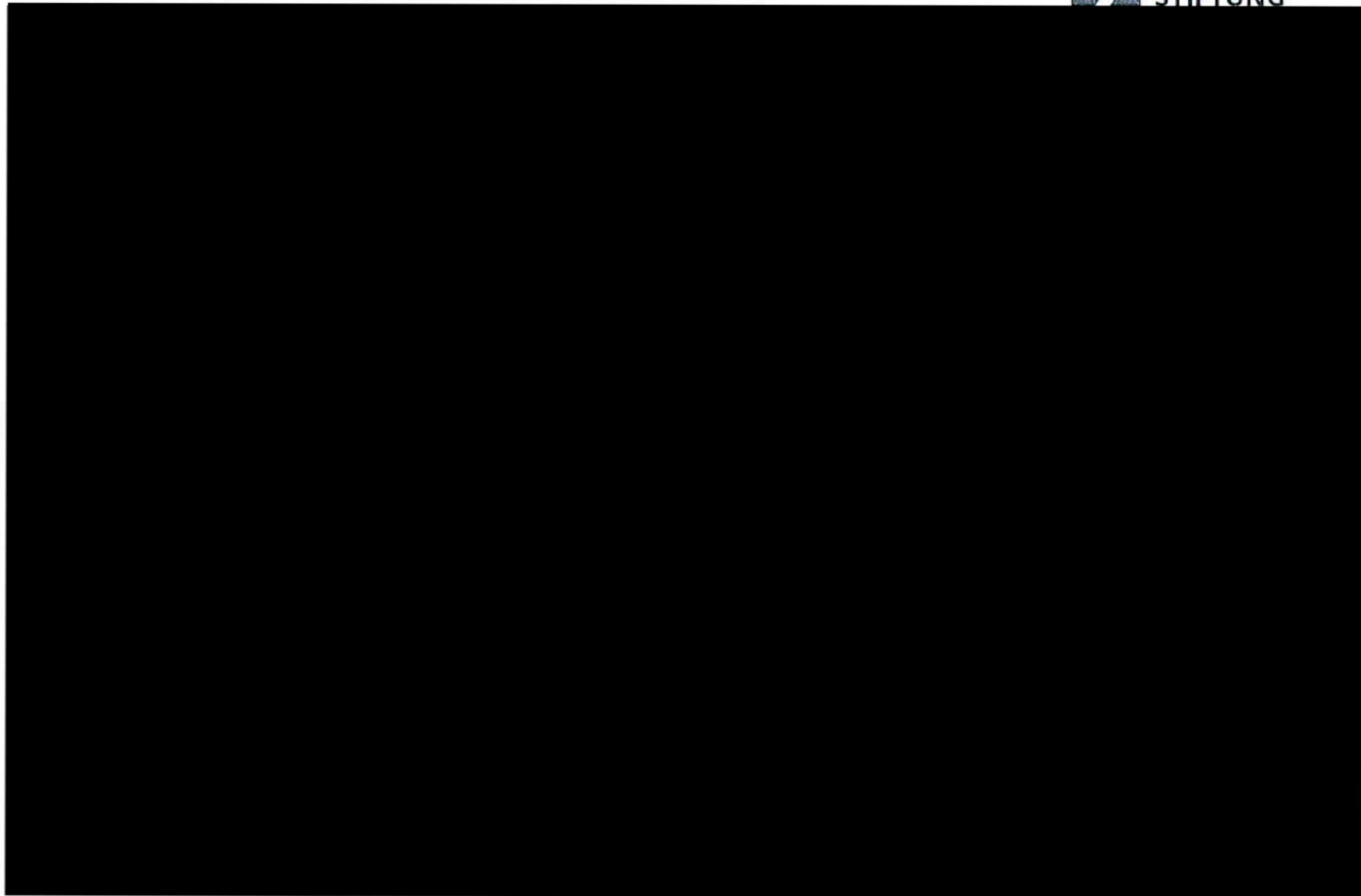
Fiscal year:	2019
Grand total:	30.000,00

The use of funds is restricted to covering expenditures in the respective categories as listed in this expenditure plan.

FA = Funding categories (Förderart, FA) according to funding guidelines (Förderrichtlinien, FR)







Grand total

30.000,00

- a) KAS headquarter shall be consulted before any changes are implemented.
- b) Total of annual gross salaries financed by KAS funds incl. benefits required by law or collective agreements.