

Grant Contract

The following is agreed

between

Deutsche Welle, hereinafter: "DW",

Kurt-Schumacher-Straße 3, 53113 Bonn, Germany

represented by Carsten von Nahmen, Managing Director DW Akademie and Barbara Massing, Managing Director of Business Administration

and

Media Development Foundation (MDF), hereinafter: "Partner"

34/36 Kobuleti Street, Tbilisi 0179, Georgia

represented by Tamar Kintsurashvili, Chair of the Board, MDF "

E-mail: tamarmdf@gmail.com

Preamble

On the part of DW, the cooperation within the project will take place based and subject to the funding by the Federal Ministry of Economic Cooperation and Development (*Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung* – hereinafter: BMZ). In this course, DW stands for the values and principles of freedom, democracy, human rights, rule of law, social justice and cultural diversity. DW is committed to the rights set out in the United Nations Universal Declaration of Human Rights, the Council of Europe's European Convention on Human Rights and the 17 Sustainable Development Goals (SDGs) set out in the Agenda 2030. These values and principles are set out in concrete terms in the Deutsche Welle Act and in the "DW Declaration of Values". The "DW Declaration of Values" shall be made available to the Partner and serve as a frame of reference for the Partner in course of this cooperation.

1. Purpose of the Project

DW will work with the Partner as part of the project **"Fact checking for young people against propaganda and disinformation in the South Caucasus "** during the funding period from 01.06.2024 to 31.12.2024.

The concrete project goals, target groups and measures in cooperation with the Partner are stated and explained in the Action Plan dated 07.06.2024 (see Appendix 1).

2. Funding

The Partner will receive a grant from DW to carry out the project of up to 54.999,00 EUR on the basis of the Expenditure and Financing Plan dated 10.07.2024 attached as Appendix 2. This sum is financed by BMZ funds. If DW does not receive the respective funding Contractual Partner does not have a payment claim against DW. The Partner must use the forms provided by DW for the Expenditure and Financing Plan.

This Contract is subject to the attached Expenditure and Financing Plan (including the detailed calculation for personnel and operational expenditures and investments, if applicable), which both parties view as binding. Any increases beyond this and all changes to the quantity framework must be approved in advance by DW.

The funds made available for the respective calendar year are binding in amount and available only in that same year. The funds cannot be claimed in the following year. Fund transfers to the following year must be agreed to in writing by amending the Contract.

3. Request for Funds

The payment of funds will be made in the form of partial payments according to need and upon submission of a request for funds - which is integrated into the form "Cost Summary for the Report on the Expenditure of Funds" (Appendix 5) - by the Partner into a separate project account, to be opened by the Partner, only after the Contract has been concluded and only for the period of this Contract. If it is not possible for the Partner to open a separate project account, the Partner is obliged to provide the reasons to DW. Expenses incurred by the Partner prior to the conclusion and not within the period of the Contract cannot be reimbursed.

Based on the implementation progress of the project, DW agrees to make partial advance payments of the grant available to the Partner as respectively required for a period of three months. In the event that interest accrues from the grant on the account of the Partner prior to its use in the project, the interest may be used – following approval by DW – for additional expenditures of developmental relevance within the scope of the project. Otherwise, the grant total will decrease accordingly.

The Partner may only request the grant to the extent that it requires the funds within a period of three months for payments due and not beforehand. Payment of these partial amounts can only be made if

statements of account regarding previously paid partial amounts have been submitted in due time, completely and accurately by the Partner.

The Partner shall inform DW by September 25 of the respective calendar year which funds are expected to be requested for the remaining funding period.

As a general rule, requests for funds shall be submitted together with the accounts for the preceding period. The funds being approved for the respective calendar year shall be requested in the same year. Funds which have not been requested shall expire.

4. Information Obligations

The Partner shall inform DW without delay if

- the purpose of the project or any other circumstances relevant to the awarding of the grant are changed or cease to exist,
- the Partner intends to make significant changes to the project concept,
- the aim of the project cannot be achieved or if there are obstacles to implementing the project,
- there is a breach or threat of breach of obligations set out in Clause 11 of this Contract in connection with the implementation of the project,
- the Partner receives additional funds from a third party for the same project or if interest is accrued from the grant during the funding period,
- there is a reduction or increase in the planned overall expenditure,
- the partial amount made available for the respective three-month period cannot be spent for the planned requirement,
- properties, buildings or items to be inventoried can no longer be used within the commitment period or are no longer needed for the purposes of the project.

5. Financial Management and Awarding Contracts

The Partner shall use the funds efficiently, economically and only for the purpose for which they are provided. Payments prior to the receipt of goods or services may only be agreed or made in exceptional cases, if this is warranted on the grounds of special circumstances. A corresponding justification must be included in the respective expenditure documentation.

The awarding of contracts for supplies and services (such as the purchase of goods, services, awarding building contracts) must in principle be subject to the rules of competition (invitation of three written offers, selection of the most economic offer, documentation of price comparisons); otherwise, the Partner is obliged to provide DW with reasons why it was not possible or not appropriate to award a contract according to the

above-mentioned procedure. Offers from the project country or other developing or emerging countries must be given preference over offers from industrialized countries in the case of equivalence of offers. The decision is to be documented in a record of selection of offers. For this purpose, the Partner may use the form provided as Appendix 8.

6. Personnel and Project Infrastructure

Expenditure for the Salaries of Local Project Staff

The duration and scope of funding of salaries for local project staff should, if possible, be specified in a staff appointment scheme (see Appendix 3) by the Partner, which forms part of the Expenditure and Financing Plan. The staff appointment scheme lists the annual gross salary for each position, including all statutory and tariff-related benefits.

DW has the right of co-determination in the selection of project staff.

The Partner shall conclude written employment contracts with project staff under consideration of national law, which must contain details of the nature and scope of the employment, the position as well as the salary and social benefits. The amount of remuneration is determined by the local wage structure. Adherence to local standards and the appropriateness of the remuneration and social benefits should be confirmed, if possible, by the relevant German mission abroad, the local chamber of commerce or a certified accountant. The Partner is obliged to provide the employment contracts or other remuneration agreements made with the project staff to DW on request.

The overall expenditure of the Partner for gross salaries must be confirmed by signature by the respective employee. In the event that monies are paid to third parties or retained for legal or tariff-related reasons, and if the payment or retention is not confirmed by the employee, a separate proof of payment must be submitted. All intended changes must be agreed upon with DW.

Travel Expenses

If there is a budget planned for travel expenses for the funded project staff in the Expenditure and Financing Plan, accounts of expenditure must be drawn up for each member of staff, which show the travel date, the destination and the purpose of travel.

The travel expenses must be calculated according to local standard rates and evidence hereof provided. In every individual case, the receipt of travel expenses must be acknowledged in writing by the member of staff undertaking the journey. Flight costs are to be reimbursed in accordance with the lowest available fare, upon presentation of the used ticket with invoice. Any existing special rates must be used.

Expenses for Ongoing Operations

The costs for ongoing operations can only be billed insofar as they arise directly from the agreed project work.

The costs for rents, cleaning, fees, charges, working materials, specialist literature, newspapers, specialist journals and other ongoing expenses for business necessities are billable.

Building and property insurance are only billable if they are required by law.

If rents or lease costs are invoiced by the Partner, copies of the corresponding contracts must be submitted to DW.

Expenses for Material Purchases

Only items listed in the Expenditure and Financing Plan according to article and quantity may be purchased. Expenses for promotional material will not be accepted unless this expenditure has been previously agreed upon with the BMZ.

Proof of expenditure regarding material purchases must include documentation of the request and evaluation of offers, the awarding of contract, the invoice and evidence that payment was due or made during the year of funding.

7. Conditions for the Use of Acquired Items and Inventory

If items are purchased, the following applies:

All items financed by the DW grant become the property of the Partner. The Partner undertakes to use the items exclusively for the project work and, on request, to permit DW the priority use of the items free of charge. The items may only be used for another purpose with the consent of DW, otherwise the Partner shall provide compensation in an amount equal to the market value¹.

The compensation must no longer be made if

- 15 years have passed since purchasing the items and the purchase or completion of buildings and properties with an acquisition value of more than 50,000,- EUR,
- five years have passed since purchasing the items and since the purchase or completion of buildings and properties with an acquisition value of more than 5,000,- EUR,
- two years have passed since purchasing the items and an acquisition value of 400,- EUR to 5,000,-.

Any compensation granted in the case of involuntary misappropriation must be passed on to DW.

The Partner shall draw up an inventory of all items with a value of more than 150,- EUR, which have been funded by the grant.

¹ The basis for calculating the market value is the country in which the item was originally purchased.

8. Accounting and Reporting

The Partner must account for the funds received in accordance with the following regulations, and confirm that the expenditure was necessary and that the accounting information corresponds with the bookkeeping.

Only such expenditure may be billed that is listed in the Expenditure and Financing Plan for the respective budget year and was also actually paid for during this year.

The Partner shall keep separate accounting records of all income and expenditure for the project, and retain the records for five years following completion of the project. The accounting records must correspond to the principles of proper financial accounting. The exchange of funds into local currency is to be verified by official currency exchange receipts. The valid exchange regulations must be adhered to. Evidence of expenditure and income must be provided. Expenditure receipts must include the recipient, the reason for the payment, proof of payment and the date. In addition, the receipts must be clearly assignable to the project (e.g. DW project number or abbreviated designation).

Services rendered by the Partner that can be attributed to their own resources must be documented and recorded as income and expenditure.

For work carried out, the names of the working persons as well as the dates on which the work was performed and the number of working hours must be listed and confirmed in writing.

The Partner shall account for the funds received during the funding period by providing DW with numerical verification, a sorted list of receipts as well as by means of all original and digital documentation and exchange receipts. The following reporting intervals apply:

- interval from January 1 until February 28,
- interval from March 1 until April 30,
- interval from May 1 until June 30,
- interval from July 1 until August 31,
- interval from September 1 until October 31,
- interval from November 1 until December 31.

The Partner is obliged to submit to DW the respective accounts for the aforementioned intervals at the latest by the eighth (8th) calendar day of the respective following month.

In the event that the project lasts for several years or is carried over into the next year, the Partner shall additionally submit the accounts for each calendar year separately, in which income and expenditure are listed in full and organized according to the structure of the Expenditure and Financing Plan.

The accounts must be submitted with all original receipts – organized according to the structure of the Expenditure and Financing Plan and stated in single line items – and exchange receipts. Proof of exchange into local currency must be provided by means of official currency exchange receipts. The procurement of

foreign currency must be carried out in line with local legal currency regulations. The exchange into the respective currency may only take place in banking institutions or recognized bureaux de change.

Offers that were invited for awarding contracts for supplies and services (cf. Clause 5) must also be submitted.

The individual receipts must clearly show which amount was paid for which delivery or service to which recipient on which date. Insofar as the purpose, type and scope of the delivery or service is not clearly evident from the individual receipts, this must be explained by an additional comment. The expenditure record/invoice must clearly show the date of payment, as only payments made during the ongoing year can be included in the accounts of that year and recognized as an expenditure of the Partner. The recipient of the payment must confirm receipt of the amount in writing. If payment is made via bank transfer or cheque, evidence of this must be provided.

The Partner must use the forms provided by DW for the accounting. If the audit is carried out by independent chartered accountants, these are determined jointly by DW and the Partner. The qualification of recognized independent chartered accountants must, in principle, be confirmed by the German embassy or a recognized institution in the partner country (e.g. chamber of commerce). The chartered accountants must prepare their attestations following the example in Appendix 4. For this, the Partner must make all necessary documentation (project application, grant contract including Expenditure and Financing Plan and any amendments to this, as well as all receipts) available to them.

The corresponding updated inventory must be attached to the annual project fund accounts.

The Partner shall provide a final written narrative report to DW which compares the progress of the project with the goals by illustrating successes and failures, obstacles and measures to overcome these, at the latest by two weeks after the end of the period of this Contract.

In addition, the Partner shall report on the project progress by the beginning of each quarter. Here, the Partner should address issues of handing over or taking over the project, and describe how the project shall be continued.

If events occur that make the continuation of the collaboration impossible for one of the contractual parties, this does not release the Partner from the obligation to account for funds received up to this date in accordance with the provisions of this Contract.

9. Right of Inspection

DW is entitled to visit the Partner and the project at any time, to seek information and to inspect books and receipts, in order to assess the use of the funds provided and the success of the project work by means of local investigations. Members of the BMZ and the German Federal Audit Office (*Bundesrechnungshof*, BRH) also have this right. The Partner undertakes to keep available the required documents, to grant the desired access and to provide the necessary information.

10. Suspension or Reclaim of Funds

DW can suspend payment of funds and demand the repayment of funds if

- the conditions for the conclusion of the Contract are subsequently no longer met,
- over-payments have occurred,
- the information provided to receive funding was incomplete or inaccurate,
- the funds were not used in accordance with this Contract,
- there is a breach of obligations set out in Clause 11 of this Contract,
- DW does not receive the respective funding,
- the funds transferred were not used for due payments within the intended period,
- the bookkeeping, accounting, and reporting obligations were not fulfilled in a timely manner,
- the conditions were not fulfilled or were not fulfilled within the deadlines specified.

The repayment claim is due when one of the repayment reasons arises and carries an interest rate from this date in the amount of the applicable statutory rate of interest² for the year in which the repayment claim arises.

11. Compliance and Integrity

All activities and processes mentioned in this contract have been initiated and proposed by the Partner. It is the Partner's responsibility that all activities and processes are in line with the national laws and international laws, including multilateral agreements. Only the Partner bears the responsibility to respond and deal with any queries from any authority in this regard.

In course of implementing the project – especially in conflict-affected and fragile situations –, the Partner shall ensure and commit his staff as well as subcontracted third parties

- to respect, comply and protect human rights as defined in the Universal Declaration of Human Rights adopted by the United Nations General Assembly, in particular human dignity and equality, the right to life and physical integrity, the freedom of the person, the freedom of thought, conscience and religion, as well as the freedom of opinion and expression,
- to promote and stand up for freedom of the press and broadcasting,
- to take the necessary measures for the protection of children and young people,
- to prevent any form of violence, abuse and exploitation,
- to refrain from any form of discrimination,
- to take adequate measures to prevent sexual harassment in the work environment,

² The current interest rate is 5 percent above the relevant base interest rate of the Deutsche Bundesbank.

- to refrain from inciting hatred against human beings, peoples or a national, religious or otherwise defined group, and to refrain from inciting violence or arbitrary action against them, and
- to refrain from glorifying war.

The Partner takes all necessary measures to prevent or end any conflict of interest that could compromise the impartial and objective implementation of the project.

The Partner shall oppose any form of corruption, money laundering and financing of terroristic activities and shall take suitable and appropriate measures in this regard.

The Partner agrees not to accept or give, or accept or solicit for itself or others, any gifts or benefits, either itself or through third parties.

12. Reservation of Right of Withdrawal

DW reserves the right to withdraw from this Contract with future effect subject to a period of notice of 30 days if it comes to the conclusion that the purpose of the project cannot be achieved.

DW may withdraw from this Contract without a notice period taking all circumstances of the individual case into account and weighing the interests of both parties to the Contract if facts are revealed on the basis of which DW cannot reasonably be expected to continue the Contract to the agreed end of the funding period. This applies in particular if

- a breach of § 11 of this Contract occurs or
- it comes to the conclusion that the project cannot be continued due to force majeure. Force majeure refers to unavoidable events such as natural catastrophes, war, civil war, revolution or terrorism.

Withdrawal from the Contract must be made in writing.

13. Visibility

Any notice or publication with regards to the activities, including those given at conferences or seminars, shall specify that the respective activity has received funding by the Federal Republic of Germany. BMZ together with DW shall be referred to in each individual case. DW shall provide the relevant logos to the Partner.

DW is not responsible for the contents of communication materials prepared by the partner, all of which must include a standard disclaimer (as referred to below), translated into (the) local language(s) where appropriate.

"This <publication> <website/account> <video/film/programme/recording> was created and maintained with the financial support of the BMZ through DW. Its contents are the sole responsibility of <name of the author/partner> and do not necessarily reflect the views of the BMZ or DW".

14. Data Protection

With regards to the implementation of the project, DW and the Partner shall comply with the applicable laws and regulations on data protection. Personal data is only collected, processed and used for the purpose of the project implementation. DW and the Partner shall treat this data confidentially, store it on secure servers and shall not pass it on to third parties, unless foreseen in this Contract, or use it for other purposes.

15. Applicable Law, Place of Jurisdiction

The English text is binding for the Contract and its interpretation.

This Contract is subject to German law. Any disputes arising from the contractual relationship are subject to the jurisdiction of the Federal Republic of Germany.

The place of jurisdiction is Bonn, Germany.

16. Inception, Amendments

The Contract shall come into force when signed by the authorized signatories of both, DW and the Partner.

This Agreement and the Annexes hereto set out the entire and complete agreement between the Parties and any amendment or alteration to this Agreement must be signed by an authorized signatory of each of the Parties. The Parties agree to accept electronic signatures as one of the legally binding means of signing the Agreement. Electronic signatures are legally binding if the used e-signing tool contains the following features: ability to prove (i) who e-signed and the identity of the e-signing person and (ii) that any subsequent change in the data is detectable.

Should a provision of the Contract be ineffective, the validity of the remaining provisions remains unaffected.

In the case of any contradiction between the contractual text and the content of the Appendices thereto, the contractual text shall prevail.

Amendments to the Contract must be made in writing.

The general ancillary provisions for grants for project support ("Allgemeine Nebenbestimmungen für Zuwendungen zur Projektförderung" – ANBest-P) (Annex 7) form a binding part of this Agreement.

Appendices:

Appendix 1: Action Plan dated 07.06.2024

Appendix 2: Expenditure and Financing Plan dated 10.07.2024

Appendix 3: Staff Appointment Scheme (included in Appendix 2)

Appendix 4: Example project accounting via chartered accountant

Appendix 5: Cost Summary for the Report on the Expenditure of Funds

Appendix 6: Inventory List for Appendix 5

Appendix 7: General ancillary provisions for grants for project support ("Allgemeine Nebenbestimmungen für Zuwendungen zur Projektförderung" – ANBest-P)

Appendix 8: Comparison of bids

For DW

For the Partner


Bonn,

15-Jul-2024

.....

Place,

Date


Carsten von Nahmen (Jul 15, 2024 10:03 GMT+2)

.....
Legally binding signature

Carsten von Nahmen
Managing Director
DW Akademie


Tbilisi,

16-Jul-2024

.....


Place,

Date


Tamar Kintsurashvili (Jul 16, 2024 09:43 GMT+4)

.....
Legally binding signature

Tamar Kintsurashvili,
Chair of the Board,
MDF


Barbara Massing (Jul 15, 2024 13:14 GMT+2)

.....
Legally binding signature

Barbara Massing
Managing Director of Business Administration

Appendix 1

Action Plan (07.06.2024)

Media Development Foundation (MDF)

Projects Title: "Fact checking for young people against propaganda and disinformation in the South Caucasus"

Project N: PA.BZ23OE.24.20.11

Date: 01.06.2024 – 31.12.2024 (7 months)

Project Budget: 54.999,00 EUR

KTS: 31550040

Indicators: Myth Detector Lab course for 4 groups (Georgian, Armenian, Azerbaijani and Ukrainian participants).

| | | Jun | Jul | August | Sept | Oct | Nov | Dec |
|--|--|-----|-----|--------|------|-----|-----|-----|
| Activity 1. Update training curriculum | | X | | | | | | |
| Activity 2. Call for applicants for participation in Myth Detector Lab courses (Georgia, Armenia, Azerbaijan). | | X | | | X | | | |
| Activity 3 Myth Detector Lab (MDL) | 3.1 Weekly courses in MIL for all participants, two groups (Georgians in-person) | X | X | | X | X | X | |
| | 3.2 Four-day in-person training for Armenian and Azerbaijani participants in MIL | | | | X | | X | |
| | 3.3 Weekly courses online in MIL for Azerbaijani and Armenians | | | | X | X | X | X |
| | 3.4 Three-day in-person training in MIL production for Armenian and Azerbaijani participants | | | | | | X | |
| | 3.5 Internship in Myth Detector for all participants (online and offline) | | X | X | X | X | X | X |
| Activity 4. Preparation for the competition to reveal the best multimedia content | | | X | X | | X | X | |
| Activity 5. The award ceremony of course participants and winners | | | | | | X | | X |

Vertraglich bindender Finanzplan (Mittelgeber BMZ)
Contractually Binding Finance Plan

Appendix 2 - FINANCE PLAN: PA.BZ23OE.24.20.11 (2024) -Media Development Foundation (MDF)

| | | | |
|--------------------------------------|--|---|-----------------------|
| Partner Partner | Media Development Foundation (MDF) | Kostenträger Costs Unit | PA.BZ23OE.24.20.11 |
| Land, Stadt Country, City | Georgia, Tbilisi | Zeitraum Period | 01.06.2024-31.12.2024 |
| Projekttitel Project Title | Fact checking for young people against propaganda and disinformation in the South Caucasus | Vertragswährung Contract Currency | EUR |

| | | Gesamtbudget Total Budget |
|---|--|------------------------------|
| 1 Personalkosten Personnel Costs | | |
| 1.1.1 | Projektleitung und -management / project management - Project Director 35% | 6.300,00 |
| 1.1.2 | Projektleitung und -management / project management - Multi Media Coordinator 100% | 4.200,00 |
| 1.1.3 | Projektleitung und -management / project management - Financial Manager 35% | 2.800,00 |
| 1.2.1 | Experten / experts - Trainer | 11.050,00 |
| 1.2.2 | Experten / experts - Autors for Publication Youth Content | 4.225,00 |
| | Personalkosten Gesamt Personnel Costs | 28.575,00 |
| 2 Sachkosten Material Costs | | |
| 2.2 Veranstaltungskosten / Activity Costs | | 6.800,00 |
| 2.2.2 | Empfang / Bewirtung / Catering | 3.200,00 |
| 2.2.3 | Mieten für Veranstaltungsräume / Room Hire | 800,00 |
| 2.2.5 | Weitere Veranstaltungskosten / Other Activity Costs | 2.800,00 |
| 2.2.5.1 | Catering MDF Ceremony | 2.800,00 |
| 2.4 Teilnehmende Reisekosten / Participants - Travel Costs | | 7.300,00 |
| 2.4.1 | Teilnehmende Reisekosten / Participants - Travel Costs | 2.800,00 |
| 2.4.1.1 | Travel costs Armenian participants | 800,00 |
| 2.4.1.2 | Travel costs Aseri participants | 2.000,00 |
| 2.4.2 | Teilnehmende Unterbringung / Participants - Accommodation | 3.150,00 |
| 2.4.2.1 | Accommodation Participants | 3.150,00 |
| 2.4.3 | Teilnehmende Verpflegungsmehraufwand / Participants - Per Diems | 1.350,00 |
| 2.4.3.1 | Per Diems Participants | 1.350,00 |
| 2.5 Dienstleistungen / Service Costs | | 400,00 |
| 2.5.4 | Weitere Dienstleistungen / Other Service Costs | 400,00 |
| 2.5.4.1 | Technical support | 400,00 |
| 2.6 Weitere Ausgaben / Additional Expenses | | 7.524,00 |
| 2.6.4 | Sonstige Ausgaben / Additional Expenses | 644,00 |
| 2.6.4.1 | Bank Fee | 644,00 |
| 2.7 Beschaffungen / Procurements | | 4.400,00 |
| 2.7.2 | Technische Ausstattung, Lizenzen & Software / Technical Equipment | 4.400,00 |
| | Sachkosten Gesamt Material Costs | 26.424,00 |
| | Gesamtkosten Total Costs | 54.999,00 |

15-Jul-2024

Datum / Date DW Akademie



Carsten von Nöthen (Jul 15, 2024 10:03 GMT+2)


Barbara Massing (Jul 15, 2024 13:14 GMT+2)

Unterschrift DW Akademie
Signature Deutsche Welle Akademie

16-Jul-2024

Datum / Date Partner Organisation


Tamar Kintsulashvili (Jul 16, 2024 09:43 GMT+4)

Unterschrift Partner Organisation
Signature Partner Organization

Appendix 4**Statement of Accounts by
Chartered Accountants**

1. The chartered accountant shall structure his auditor's certificate according to the quantitative documentary proof of the statement of application of funds (cf. Annex 2). He must record the commissions and documents which make up the terms of use made available on which the audit is based.
2. Expenditure which exceeds the budget appropriations by more than 50% shall be explained separately, if the approval of the BMZ has not previously been obtained.

3. The final auditor's certificate shall contain the following (minimum requirement):

"We hereby certify that we have audited the statement of accounts of (name of the project-executing agency in the developing country) in respect of the financing of the project (name) on the basis of the following terms of use made available to us (list of commissions and documents). To this end, we have inspected the books and vouchers and report that:

1. Proofs of receipts and expenditure have been properly furnished in the form of vouchers.
2. The expenditures, for which evidence has been supplied, are in keeping with the appointed purpose as set out in the Financing Plan. Any deviations from the Financing Plan are described and explained separately.
3. The amount and origin of documented income which is accounted for as counterpart contributions made by the project executing agency, the target group and/or other agencies in the project country have been specified.
4. The terms set by the donor have been observed/have not been observed in the following points.
5. Special notes."

B. Quantitative documentary proof

BMZ project number

Statement of application of funds

Statement of Accounts for 20.. to 20..

Financial statement as at 20..

| Expenditure | Appropriation according to Financing Plan of (date) in local currency | Actual expenditure in local currency | Deviation - as a % - |
|---|---|--|-----------------------------|
| 5.1.1 for investments | | | |
| 5.1.1.1 | | | |
| 5.1.1.2 | | | |
| 5.1.1.3 | | | |
| 5.1.1.4 | | | |
| 5.1.2 for operating expenditure | | | |
| 5.1.2.1 | | | |
| 5.1.2.2 | | | |
| 5.1.2.3 | | | |
| 5.1.2.4 | | | |
| 5.1.3 for personnel | | | |
| 5.1.3.1 | | | |
| 5.1.3.2 | | | |
| 5.1.3.3 | | | |
| 5.1.3.4 | | | |
| 5.1.5 for evaluation or study | | | |
| Project expenditure | | | |
| 5.1.6 Reserve funds (appropriations only) | | ----- | ----- |
| Total expenditure | | | |

| II. Receipts | | Budgeted receipts according to Financing Plan of ... in local currency | Actual receipts in local currency | Deviation - as a |
|---------------------|--|---|--------------------------------------|---------------------|
| | | % - | | |
| 5.2.1 | BMZ grant and financial contribution from private executing organisation | | | |
| 5.2.2 | Contribution from project-executing agency, target group and/or other source in developing country | | | |
| 5.2.3 | Additional resources (e.g. interest, sales revenue) | | | |
| Total receipts | | | | |

III. Financial statement as at.....

Total receipts

Total expenditure

Balance

Overspending

It is confirmed that no funds were available for the financing of the project other than the receipts detailed above. It is also confirmed that all expenditure was necessary, that funds were utilised efficiently and economically and that the information given conforms with the books and vouchers.

(Place)....., (Date).....

.....

Appendix 5

Abrechnung 1
Settlement 1

| |
|--|
| |
|--|

[illegible]

Datum, Stempel und Unterschrift || **Date, stamp and signature** || **Date, cachet et signature** || Fecha, sello y firma

Special Auxiliary Terms and Conditions for Grantson Project Funding (ANBest-P)

Status: 13/06/2019

The ANBest-P include auxiliary terms and conditions within the meaning of Section 36 of the Administrative Procedure Act (VwVfG) as well as necessary explanations. The auxiliary terms and conditions are an integral part of the notification of grant award unless expressly agreed otherwise.

Content

- No. 1 Requirement and use of the grant
- No. 2 Subsequent reduction of expenses or change to financing
- No. 3 Awarding of contracts
- No. 4 On the fulfilment of funding purpose for which items were purchased
- No. 5 Reporting obligations of the grant recipient
- No. 6 Evidence of use
- No. 7 Auditing the use
- No. 8 Reimbursing the grant, interest

1. Requirement and use of the grant

- 1.1 The grant is to be used efficiently and sparingly.
- 1.2 All revenue connected to the funding purpose (particularly grants, payments from third parties) and the grant recipient's own contribution, are to be used as covering funds for all expenses related to the funding purpose. The financing plan is binding with regard to the overall result. The individual amount estimates may be exceeded by up to 20 of the 100, provided the excess is offset by corresponding savings with other individual amount estimates. If the excess of an individual amount estimate is based on official conditions or requirements, particularly as part of the building regulatory process, additional deviations are permitted within the financing plan's overall result. Sentences 2 to 4 are not applicable for fixed amount financing.
- 1.3 If personnel expenses or administrative expenditure may also be financed via the grant, and if the grant recipient's total expenditure may predominantly be covered from government grants, the grant recipient must not provide their employees with a higher salary than federal employees in comparable roles. Higher rates than those according to the rates for German civil service employees (TVÖD) as well as other payments above the general pay scale and extralegal benefits, must not be granted.
- 1.4 As a general rule, the grants shall be provided via the call procedure. The regulations of the BNBEST-Abruf (Special Auxiliary Terms and Conditions for the drawdown of funds) shall apply in these cases. If there is no participation in the call procedure, the grants are provided as follows: The grant may only be requested insofar as and not earlier than it is required for due payments immediately after receipt. The requirement of each partial amount must contain all necessary details to assess the funding needs. Furthermore, the grant may be used as follows:
 - 1.4.1 For partial or fixed amount financing in each case in proportion to any grants from other grant authorities and the grant recipient's own or other funds that are provided for,
 - 1.4.2 for financial shortfall if the grant recipient's own and other funds that have been provided for, were spent. If a shortfall that needs to be covered (No. 1.4.2) is financed prorated by several grant authorities, the grant may only be requested in proportion to grants from other granting authorities.
- 1.5 Payments before receipt of the counter performance may only be agreed or effected, provided this is standard practice or justified by special circumstances.
- 1.6 The granting authority reserves the right to revoke the notification of grant award with effect for the future, if it becomes apparent that the funding purpose cannot be achieved.

2. Subsequent reduction of the expenses or change to financing

- 2.1 If the total expenditure for the funding purpose as estimated in the financing plan is reduced following authorisation, the covering funds are increased or new covering funds (e.g. investment grants) are added, then the grant is reduced
 - 2.1.1 for partial financing in proportion to any grants from other grant authorities and the grant recipient's own or other funds that are provided for,
 - 2.1.2 for shortfall or full financing, by the entire amount under consideration.
- 2.2 No. 2.1 shall only apply (except for full financing and for recurring funding of the same funding purpose), if the total expenditure or the covering funds change by a total of more than 500 euros.

3. Awarding contracts

- 3.1 If the funding, or when financing via several authorities, the total amount of the grant is more than 100,000 euros, the following rules for procurement must be applied when awarding contracts:
 - when awarding contracts for supply and services, the Rules of Procedure for the Award of Public Supply and Service Contracts below the EU Threshold Values (Unterschwelvenvergabeordnung -UVgO). The obligation to comply with those does not apply to the following regulations:
 - § 22 on the division by lots,
 - § 28 paragraph 1, third sentence, on publication of services or supplies needed,
 - § 30 on contract award notices,
 - § 38 paragraph 2 to paragraph 4, on the form and transmission of requests to participate and bids,
 - § 44 on abnormally low bids,
 - § 46 on informing candidates and bidders.
 - when awarding contracts for construction works, Section I of Part A of the German Construction Contract Procedures (VOB/A),
- 3.2 The grant recipient's obligations as the client pursuant to the fourth part of the Restriction on Competition Act (GWB), remain unaffected.

4. Items procured in order to fulfil the funding purpose

- 4.1 Items that are purchased or produced to fulfil the funding purpose, are to be used for the funding purpose and treated with care. The grant recipient must not use the items for any other purpose before the end of the time commitment laid down in the notification of grant award.
- 4.2 The grant recipient shall create an inventory of items purchased to fulfil the funding purchase, whose purchase or production value exceeds 410 euros (without value-added tax). If, for particular reasons, the federal government is the owner or becomes the owner, the items in the inventory are to be specifically identified as such.

5. The grant recipient's reporting obligations

The grant recipient is obliged to immediately notify the granting authority if

- 5.1 after presentation of the financing plan - also after presentation of the proof of use - it is applying for additional grants for the same purpose with other public authorities or receives them from such authorities or if it, where necessary, receives other funds from third parties,
- 5.2 the funding purpose or other relevant circumstances for granting the funding change or cease to apply,
- 5.3 it transpires that the funding purpose cannot be achieved in itself or with the approved grant,
- 5.4 the requested or paid out amounts cannot be spent immediately after receipt for due payments,
- 5.5 items that are to be added to the inventory are no longer used in accordance with the funding purpose or are no longer required within the time commitment,

- 5.6 bankruptcy proceedings have been filed or initiated on its assets.

6. Proof of use

- 6.1 The use of the grant must be evidenced to the granting authority within six months after fulfilling the purpose of funding, at the latest however upon expiry of the sixth month following the appropriation period (proof of use). If the funding purpose has not been fulfilled by the end of the financial year, interim proof of the amounts received in this year must be provided within four months following the end of the financial year. Case reports as part of interim proof according to No. 6.3, may be combined with the next due case report if the reporting period for a financial year does not exceed three months.
- 6.2 The proof of use consists of a case report and a numerical proof.
- 6.2.1 The case report must represent the use of the grant and the achieved result in detail and confront the specified objectives. The case report must mention the most important items of the numerical proof. Furthermore, it must contain information about the necessity and appropriateness of work carried out.
- 6.2.2 The numerical proof must disclose the revenue and expenditure in chronological order and separated from one another in accordance with the outline of the financing plan. The proof shall contain all revenue (grants, payments from third parties, own funds) and expenditure associated with the funding purpose. The proof shall be enclosed with a tabular document overview in which the expenses are listed separately according to type and in chronological order (receipts list). The receipts list must clearly state the day, recipient/payer as well as reason and individual amount of each payment. Insofar as the grant recipient has the option of input tax deduction according to Section 15 of the Value Added Tax Act, only the remuneration (prices without value-added tax) may be taken into account. The proof of use must confirm that the expenses were necessary, that the process was carried out efficiently and sparingly and the expenses coincide with the accounts and the receipts where necessary.
- 6.3 The interim proof (No. 6.1. sentence 2) consists of the case report and a numerical proof (without receipts list according to No. 6.2.2. sentence 3), in which revenue and expenditure are to be compiled in summary form pursuant to the outline of the financing plan.
- 6.4 The receipts must include the usual business information and documents, the expense receipts in particular the grant recipient, reason and day of payment, the proof of payment and, as regards items, the funding purpose. Furthermore, receipts must include a unique identifying feature for the project (e.g. project number).
- 6.5 The grant recipient must save the original receipts (revenue and expenditure receipts) about the individual payments and the contracts on the awarding of contracts as well as all other documents associated with the funding (see No 7.1 sentence 1), for five years after presenting the proof of use, unless a longer retention period is intended according to tax-law or other provisions. Image and data carriers can also be used for storage. The recording and reproduction process must comply with the principles of proper accounting or a regulation generally approved by the public administration.
- 6.6 If the grant recipient may forward funds to third parties in order to fulfill the purpose of the grant, he/she must check the proof of use and interim proofs of use to be submitted to him/her by the receiving agencies in accordance with VV No. 11 to Section 44 of the Federal Budget Code (BHO) and attach the audit certificate to the proof of use or interim proof in accordance with No. 6.1. At the request of the granting authority, the statements of use and interim statements of the final recipients must be submitted.

7. Auditing use

- 7.1 The granting authority is authorised to request accounts, receipts and other business documents as well as to audit the use of the grant via local investigations or delegating this process to representatives. The grant recipient must keep the necessary documents available and provide the relevant information. In the cases of No. 6.6, these rights of the granting authority shall also be reserved for third parties.
- 7.2 If the grant recipient maintains their own auditing institution, the proof of use is to be audited by them in advance and the audit shall be evidenced including a statement on its outcome.

- 7.3 The Federal Audit Office is authorised to audit the grant recipients (Sections 91, 100 Federal Budget Code (BHO)).

8. Reimbursing the grant, interest

- 8.1 The grant shall be reimbursed if a notification of grant award is cancelled, revoked or otherwise becomes ineffective with retroactive effect according to administrative procedural law (in particular Sections 48, 49 of the Federal Law on Administrative Procedures (VwVfG)) or other legislation.
- 8.2 No. 8.1 applies in particular if
- 8.2.1 the grant has been obtained via incorrect or incomplete information,
- 8.2.2 the grant is not or no longer used for the intended purpose,
- 8.2.3 a resolutive condition has occurred (e.g. subsequent reduction of expenses or change of financing according to No.2).
- 8.3 A revocation with retroactive effect can be taken into account if the grant recipient
- 8.3.1 does not use the grant immediately after the receipt in order to fulfil the funding purpose or
- 8.3.2 requirements that are not fulfilled or within the specified time limit, in particular failing to present the prescribed proof of use on time as well as complying with reporting obligations (No.5) in a timely manner.
- 8.4 An annual interest payment of five percent points above the base interest rate according to Section 247 of the German Civil Code (BGB), shall be paid on the reimbursement amount according to Section 49a paragraph 3 of the Federal Law on Administrative Procedures (VwVfG).
- 8.5 If grants are not used immediately after the receipt to fulfil the funding purpose and the notification of grant award is not cancelled or revoked, annual interest amounting to five percent points above the base interest rate according to Section 247 of the German Civil (BGB), can also be requested from the receipt of the grant up to the use in line with the purpose. The same applies if a payment is used even though other funds are to be applied proportionally or as a priority (Section 49a paragraph 4 of the Federal Law on Administrative Procedures (VwVfG)). However, an immediate use of funds does not apply in the request process if the funds are spent following more than six weeks after the receipt for payments due.

Appendix 8

| Comparison of Bids | | | |
|--|---|-----------------|---------|
| Description of the item/service to be procured and justification for the procurement: | | | |
| | | | |
| Name of Organisation (Responsible Person): | | | |
| Project No.: | | | |
| Approx. Total value | | | |
| | Offer 1 | Offer 2 | Offer 3 |
| Supplier / Service Provider: | | | |
| Contact Details: | | | |
| Date of offer: | | | |
| Currency: | | | |
| Costs (net) | | | |
| Tax / VAT (third country) | | | |
| Exchange Rate | | | |
| Total Costs (gross / incl. VAT) | | | |
| Award Criteria: | Additional Explanation of decision (if applicable): | | |
| Clear and detailed justification for the award decision (e.g. based on price, quality, delivery time, advice/service, etc.): | | | |
| | | | |
| Agreed on procurement / service provision: | Accountant | Project Manager | |

DW Declaration of Values

Deutsche Welle (DW) stands for the values and principles of freedom, democracy, human rights, rule of law, social justice and cultural diversity.

These include in particular:

- to fully respect and protect human dignity,
- to respect, comply and protect human rights as defined in the Universal Declaration of Human Rights adopted by the United Nations General Assembly and in the European Convention on Human Rights of the Council of Europe, in particular the right to life and physical integrity, freedom of the person, freedom of religion, freedom of opinion and expression as well as equality,
- to promote and stand up for freedom of the press and broadcasting,
- to refrain from any form of discrimination, racism, antisemitism or sexism,
- to refrain from inciting hatred against human beings, peoples or a national, religious or otherwise defined group, and to refrain from inciting violence or arbitrary action against them,
- to refrain from glorifying war,
- to refrain from corruption.

Beyond this, DW stands for the values and principles enshrined in the regulations of the Deutsche Welle Act that govern its programs and offerings as well as its journalistic reporting, in particular:

- to respect and protect human dignity in its offerings,
- to enable the public to form independent opinions and not to one-sidedly support a political association, a religious community, a profession or a community of interest,
- to respect the moral, religious and ideological convictions of the audience,
- to ensure that the reporting is comprehensive, truthful and factual.