



Contract Title: “Technical Assistance to the Operating Structure for SOPEES”

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Questions and Answers (3rd edition)

Support provided through help-desk function to Grant Beneficiaries of the following grant schemes in scope of SOPEES:

- “Training and education activities for deficit occupations and for boosting employability of RE population” (EuropeAid/163191/IH/ACT/ME),
- “Support to Provision of Social and Child Protection Services” (EuropeAid/162650/IH/ACT/ME).

(The 3rd edition of Q&A is derived from helpdesk operation and implementation workshops held for selected GBs by the cut-off date: 30/April/2021).

This project is implemented by ALTERNATIVE CONSULTING
in Consortium with Expertise Advisors and International Consulting Expertise EEIG (ICE).

The answers provided in this document are those of the Contractor implementing the Project. They are not approved and nor do they reflect the official position or views of the European Union or the Delegation of the European Union or the Contracting Authority.

This document has been prepared as a team effort of the project key experts.



Questions and Answers

Q1. Shall the financial report (interim and final) cover the EU grant only or the total budget?

A1. The financial report shall present the expenditure under the overall, total budget, and not only the EU grant. Please consult General Conditions, Article 2.1, (inter alia).....*'the report cover the action as a whole, regardless of which part of it is financed by the contracting authority'*;

Q2. When submitting interim or final report, do we need to submit supporting documents (invoices, contracts etc.) for claiming indirect costs?

A2 'As per General Conditions (Article 14.8) 'Flat-rate funding in respect of indirect costs does not need to be supported by accounting documents'. However also note that as per Article 2.4 'The contracting authority may request additional information at any time.' so GBs are strongly advised to maintain records of indirect costs expenditure in their archives. Also, as per GC (Article 14.8) note that indirect costs 'may not include ineligible costs as referred to in Article 14.9 or costs already declared under another costs item or heading of the budget of this contract' so evidences may be requested to prove this requirement.

Q3. What are the deadlines for submitting interim and final reports?

A3: The Coordinator shall submit an interim report within 60 days following the end of the reporting period, and the final report no later than three months after the implementation period as defined in Article 2 of the Special Conditions. (The deadline for submission of the final report is extended to six months where the coordinator does not have its headquarters in the country where the action is implemented).

Q4. What is the meaning of '70% rule' mentioned in the reporting requirements? Does it relate only to EU grant or to total budget?

A4. As per the Article 15.1 of the General Conditions, 'if at the end of the reporting period the part of the expenditure actually incurred which is financed by the contracting authority is less than 70 % of the previous payment (and 100 % of any previous payments), the further pre-financing payment shall be reduced by the amount corresponding to the difference between the 70 % of the previous pre-financing payment and the part of the expenditure actually incurred which is financed by the contracting authority'. This 'rule' relates to 70% of the previous pre-financing payment (and 100% of any previous payment) by the Contracting Authority.

Q5. What should be the length of the interim/final report (completed)? Is there any page limit?



A5. The number of pages will depend on the grant action, however, in principle, the report should not exceed 25 to 30 pages.

Q6. How many copies of the reports shall be submitted and to what addresses?

A6. Two hard copies of narrative and financial report + two electronic copies of the reports and the supporting documents on a CD-ROM or a memory stick (one package to be sent to CFCU/other to PIU contact person) + Request for payment in 1 original hard copy (to be sent to CFCU only).

Q7. Is there a separate document for the declaration of honor mentioned in the Article 15.7 of General Conditions?

A8. No, this declaration is already a part of the Request for Payment template (Annex V).

Q8. What supporting documents shall be submitted with the interim/final report?

A8. Please consult Tool 9 and 10 of the Guide for Grant Beneficiaries, where the full list of supporting documents is provided. Please also note that the Contracting Authority may request additional information at any time, in line with the Article 2.4 of the General Conditions.

Q9. Can tables used within quarterly monitoring reports (QMI) be used to report on the implementation of activities and results?

A9. Yes. The purpose of the QMIs is exactly to facilitate interim and final reporting, and hence, the tables used there to report on results can be used while preparing interim and final reports. However, the template and instructions for preparation of Interim/Final Report (specified in Annex VI to the Grant Contract) must be used.

Q10. What dates shall be set for reporting 'Current value' in the narrative report?

A10. The value of the targets reached by the cut-off date of the report, in line with the indicators set. For interim report this is the cut-off date of the interim report, for the final report this is the end date of implementation period of the grant action.

Q11. How many reports shall be sent?

A11. Details on reporting requirements and payment procedures (linked to reporting) can be found in General Conditions (Articles 2, 10, 15). Please note that the reporting period is intended as a twelve-month period unless otherwise provided for in the Special Conditions. When the remaining period to the end of the implementation of an action is up to 18 months, the reporting period shall cover it entirely (Article 15.2, and applicable for actions with an implementation period of more than 12 months and grant of more than EUR 100,000).

In this view:

- Actions lasting less than 12 months are only required to submit one (final) report.



- Actions lasting up to 30 months will be required to submit one interim report and a final report.
- Actions lasting 31 months and above are required to submit two interim reports and a final report.

Q12. What is the purpose of the updated log-frame in the interim report?

A12. The purpose is to present and justify any changes to the contracted log frame matrix (that is changes in the results of the project, targets, indicators, sources of funding) and the current values achieved against the targets set.

Q13. What shall be reported under question 1.9 of the interim report template?

A13. Information is required only if any activities have taken place outside the Montenegro (for example study tour to EU country or similar). If there is nothing to report, list 'N/A'

Q14. Do partner organizations provide individual reports (interim and final reports)?

A14. No, in line with the Article 2.1 of the General Conditions, *'The coordinator shall collect all the necessary information and draw up consolidated interim and final report'*. The term 'coordinator' refers to the beneficiary identified as the coordinator in the Special Conditions (this is the Lead Applicant).

Q15. What shall we do if we did not reach 70% of pre-financing by the end of the reporting period?

A15. Please consult the answer provided under Q4. The Coordinator may submit an Interim report followed by the Request for Payment, reduced in line with the explanation presented in A.4.

Alternatively, the Coordinator may also present a summary of the progress of the action, and present a payment request later when the 70% threshold is reached (the narrative and financial report have then to cover the elapsed period since the last payment request). The following reporting period starts anew from the end date of the period covered by the payment request. (DEVCO Companion, point 19.3.2.1). Should you decide to follow this option, please closely consult with the CFCU focal points.

Q16. Shall transfer of ownership be submitted with the final report for all equipment?

A16. No, this template is required only for the items of $\geq 5,000$ EUR (in terms of submission with the final report). However, for items of lower value, the GB shall keep the copies in their archives, for control.

Q17. Shall expenditure verification report be submitted with the interim report?

A17. No, expenditure verification report is submitted only with the final report. It is mandatory only for grants above 100,000 EUR.

Q18. Is there any template for detailed list of expenditures (breakdown of expenditures)?



A18. No, the grant beneficiaries are advised to use their own internal templates. The form shall include a list detailing each item of expenditure incurred in the period covered by the report, and indicating for each its title, amount, relevant heading in the Budget of the Action, accounting reference, and the reference of the justifying document.

Q19. What is the difference between the first and the second column of 'Variations' in the financial report?

A19. These two columns present variations in comparison with the initial budget, first is the difference of cumulated costs till present and budget as per contract/addendum – nominal values and the second one presents variation from budget as per contract/addendum in %.

Q20. Where shall we present pending payment, if any, at the end of the project?

A20. Please note, that, in principle, expenses declared are eligible if they are incurred during the implementation of the action. You are not advised to have any payments pending at the end of the action, however if any, they should be presented in 'Final sources of funding' sheet of the Annex VI – Financial report (typically these include expenditure verification costs and/or final evaluation, and in any case, reasons for not paying them shall be elaborated).

Q21. Shall we translate financial supporting documents (such as invoices etc.)?

A21. There is no obligation to translate such supporting documents in the language of the contract or in any European language.

Q22. How long shall the grant documentation be kept in our archives?

A22. The Beneficiary(ies) shall keep all records, accounting and supporting documents related to this Contract **for five years** following the payment of the balance (...), and in any case until any on-going audit, verification, appeal, litigation or pursuit of claim has been disposed of. (See further in Articles 16.7 and 16.8 of the General Conditions).

Q23. Considering the manner of human resources budgeting in the project (part-time positions, that are only predetermined % of full working time, i.e. 50% or 33% of full working time), - should the payment of the salaries be made always on a monthly basis during the whole project implementation period?

A23. Number of payment instalments should be agreed between Grant Beneficiary and the nominated staff, with the respect to the applicable national legislation. In order to ensure compliance with sound financial management, it is advisable that payments follow the work done. Note also that the unit value does not always have to follow the one in the budget (for example, some staff may work 60% one month and 30% the following month).

Q24. Is it necessary to follow procurement rules for the personnel budgeted in Human resources budget heading?



A24. Annex IV Award procedure is applicable only to the procurement of the supplies/works/services, and not to human resources (salaries).

Q25. Shall we elaborate on the procurement below 60,000 EUR in our final reports?

A25. Shall GBs wish to present the implementation of their Procurement plan in full, they may do so, while preparing their reports, however formally, only the procedures above 60,000 EUR requires elaboration in the report (observe question 2.10 of the Final report template *‘Please list all contracts (works, supplies, services) above EUR 60 000 awarded for the implementation of the action for the whole implementation period since the last interim report if any or during the reporting period, giving for each contract the amount, the name of the contractor and a brief description on how the contractor was selected, including compliance with EU restrictive measures.’*

Q26. Shall we delete the section 5 ‘from the single tender report?’

A26. Note that this is a part of the generic template which is not applicable in the case of SOPEES GBs.

Within the section 5, the past ‘Approval by authorizing officer’ may be left and completed by the staff who act as ‘authorizing officers’ within the GB organizations (are in charge of the approvals for the procurement processes). Note that, as having in mind that nomination of the evaluation committee is not mandatory in single tender procedures, report prepared by the persons participating in the negotiation process shall be approved by the staff normally in charge of the procurement approval processes within the grant beneficiary institution/organization.

The part with wording *‘Endorsed by the European Commission only in the case of indirect management with ex-ante control if the Commission makes the payments under the contract’* shall be deleted in all cases, as it is not applicable to SOPEES programme.

Q27. Are lots allowed in tender procedures?

A27. Yes, tenders launched by GBs may be split into lots. However, please note that projects must not be split artificially to circumvent the procurement thresholds, as prescribed in Section 2.6.1 of PRAG.

Q28. Shall the institutions implementing a grant issue a decision of the official vehicles to be used for the purposes of the implementation of the project?

A28. Yes, it is advisable to issue a formal decision on the use of official vehicles for project (grant) purposes.

Q29. What template shall be used for presenting the use of contingencies?

A29. The template for the use of contingencies (and of addendum) is an integral part of the Annex VI – Financial report. Please note that contingency reserve may be used only with the prior written authorization of the contracting authority, upon duly justified request by the coordinator., in line with Article 14.7 of the General Conditions.



Q30. Can we have two different persons listed in the tender submission form (different contact persons and the person signing the statement if the tenderer?)

A30. Tenderer declaration should be signed/dated by the person legally authorized to represent the organization (supplier, service provider in this case). A contact person listed in the tender submission form may simply be a person working in such organization, dedicated as such, to maintain contacts between the potential contractor and the GB.

Q31. Can we request retroactive changes in the budget?

A31. Any budget change is to be requested/communicated with the CA in advance. If, for whatever reason, GB has not requested a budget modification and changes did in fact occur, they should be at the latest communicated in writing, in the next report.

Please note that this does not apply to the changes requiring addendum to the contract (amendments above 25% of each main budget heading concerned), as per Article 9.4 of the General Conditions, for which changes must be communicated, requested and approved in advance.

Q32. How is duration of the action treated following the suspension?

A32. The articles defining the suspensions are explained in Articles 11.2-11.7 of General Conditions. Articles 11.2 and 11.3 define the situations related to the suspension by the Coordinator, Articles 11.4 – 11.7 define the situations related to the suspension by the Contracting Authority. Note that suspension is also possible according to the Article 11.8 which further defines the term ‘force majeure’ and situations where EU decides to suspend funding to partner countries, in overall.

Please note that there are several important points to bear in mind regarding the suspensions by the coordinator.

As per the Article 11.2 *‘The coordinator may suspend implementation of the action, or any part thereof, if exceptional circumstances, notably of force majeure, make such implementation excessively difficult or dangerous. The coordinator shall inform the contracting authority without delay, stating the nature, probable duration and foreseeable effects of the suspension.’*, as the implementation of the action may become temporarily impossible or undesirable due to exceptional circumstances, most notably of **force majeure**, and under SOPEES this has at times been the case due to **COVID-19**. What is considered as exceptional circumstances depends on a case by case assessment (will be grant-related), however, vast majority of cases qualifying as exceptional circumstances fall within the broader concept of force majeure, which is further detailed in Article 11.8 of the General conditions. (In most cases, such circumstances are related to natural disasters such as flooding, mass fire, earthquake etc. Force majeure may also be man-made, e.g. war terrorist activities, etc. They also extend to epidemics.

The suspension of the implementation of the action implies that the grant beneficiaries stop carrying out the action for a specific period of time. During this suspension period the grant beneficiaries may only request the reimbursement of the minimum costs necessary for a possible resumption of the action. The coordinator and the contracting authority must agree in writing on such costs, including the reimbursement of legal commitments entered into, for implementing the grant contract, before the



notification of the suspension was received. (for example, paying for the services already rendered, finalizing the procurement assessment as per deadlines, etc.)

The coordinator must inform the contracting authority as soon as possible without unjustified delays in case it intends to suspend the implementation of the action or a part hereof. The coordinator must provide to the contracting authority all information necessary for taking an informed decision on this matter including a detailed description of the circumstances in question and their impact on the implementation of the action, the measures taken to minimize damages and the foreseeable date of resumption of the implementation of the action, as well as any other info that may be further requested by the Contracting Authority. Such information should be submitted in writing through a registered letter with an acknowledgement of receipt or an equivalent, so that there is certainty regarding the period within which beneficiaries are entitled to incur eligible costs and the period within which they are not/may only bear agreed minimal costs. The suspension of the implementation period of the action takes effect from the moment the contracting authority is informed.

During the suspension, beneficiaries must take all possible measures for minimizing the damage due to the exceptional/force majeure circumstances. When an exceptional/force majeure circumstance stops hindering the implementation of the action, and/or it is possible for the beneficiaries to resume implementation, the coordinator must inform the contracting authority as soon as possible, without any unjustified delay on these matters.

If it is practically impossible to resume the implementation of the action as initially planned, then the possibility to modify the action, in light of the new implementing conditions, must be explored. In this assessment, it must be carefully checked to what extent an amendment of the contract is possible without putting into question the award decision/the equality of treatment. If an amendment goes against the main principles for amendments, the contract should be terminated. If the implementation can no longer be resumed or it cannot be resumed effectively or appropriately, then the contract should also be terminated in accordance with Article 12(1).

Below are therefore 3 possible scenarios to further explain the situations:

CASE: Due to COVID-19 the implementation of a community-based service has become undesirable, temporarily. The Coordinator has duly notified the CFCU on the intention to suspend the action, providing a detailed description of the circumstances, their impact on the implementation of the action, the measures taken to minimize damages. They were not able to provide the foreseeable date of resumption of the implementation of the action, due to lack of any objective clarity that could assume such date. CA and the GB have agreed on minimum costs necessary for a possible resumption of the action, during the suspension, including for example, paying the rent of the premises where a community based service is located and payment of incurred costs for services already rendered. The suspension of the implementation period of the action takes effect from the moment the contracting authority has been informed.

POSSIBLE OUTCOME 1: Following a 3-month suspension period the GB considers that they can resume with the implementation of the action, with no changes to the original plans. The coordinator informs the contracting authority on these matters and the implementation continues as originally planned.

POSSIBLE OUTCOME 2: Following a 3-month suspension period the GB considers that they may resume with the implementation of the action, but that such resume implies also the contractual changes (budget needs to be modified, some activities need to be introduced/cancelled or similar, keeping the results originally planned intact, projects needs to be extended for some additional time to adapt the action to the new implementing conditions etc.). They inform the CA on these matters. CA carefully checks if any of



these proposed amendments put into question the award decision/the equal treatment and considers this not to be the case. The implementation is resumed. (note that if an amendment goes against the main principles for amendments, the contract should be terminated, for example GB announces plans to stop implementing a community-based service and switches to humanitarian aid fully, instead or similar).

POSSIBLE OUTCOME 3: Following a 3-month suspension period the GB considers that they may NOT resume with the implementation appropriately and they inform the CA accordingly. The contracting authority reduces the grant in line with its actual implementation and the specific costs incurred and the contract is terminated.

Note further that, according to Article 11.10 of the General conditions, *'In case of suspension according to Articles 11(2), 11(4) and 11(6), the implementation period of the action shall be extended by a period equivalent to the length of suspension, without prejudice to any amendment to the contract that may be necessary to adapt the action to the new implementing conditions.'* This means that suspension (according to Articles 11.2 – where action was suspended by the Coordinator, 11.4 and 11.6 – where action was suspended by the Contracting Authority, must lead to an extension of the duration of the action of a period equivalent to the length of the suspension (provided that the implementation can be resumed).

Also note that, as per Article 11.2 it is possible to a) fully suspend the action and b) partially suspend the action (*'Coordinator may suspend implementation of the action, or any part thereof'*). Regardless of the options taken ('full' or 'partial' suspension, the Article 11.10 still applies. Three cases are presented below to further illustrate this:

Case 1. Grant action is contracted for 12 months. In Month 6 of the implementation, due to force majeure (epidemics) the Coordinator 'fully' suspends the Action. Some minimal costs are paid during the suspension to allow for the resume of the action, as agreed with the Contracting Authority. Following a 3-month period the Action is resumed and continues with no major changes. Through an addendum to contract the duration of the action is amended, accounting for a 3-month suspension period. Inter alia, action plan is amended, noting activities in period Month 1 to 6 (implementation), Month 7 to 9 (suspension, no activities), Month 10 to 15 (implementation). Instead of original 12, contract is extended, via an addendum, to 15 months. Article 2 of the Special conditions is therefore amended.

Case 2. Grant action is contracted for 12 months. In Month 6 of the implementation, due to force majeure (epidemics) the Coordinator 'partially' suspends the Action. Some activities continue during the suspension while some stop. Following a 3-month period the part of the Action suspended is now resumed and Action as a whole continues, with no major changes. Through an addendum to contract the duration of the action is amended, accounting for a 3-month suspension period. Inter alia, action plan is amended noting activities in period Month 1 to 6 (implementation), Month 7 to 9 (part of the activities suspended, some still being implemented), Month 10 to 15 (implementation). Instead of original 12, contract is extended, via an addendum, to 15 months. Article 2 of the Special conditions is therefore amended.

Case 3. Grant action is contracted for 12 months. In Month 6 of the implementation, due to force majeure (epidemics) the Coordinator fully suspends the Action. Following a 3-month period of the suspension the Action now may be resumed, but GB considers the suspension has affected the action to the extent that additional 3 months of implementation are required to fulfill the results, to adapt the action to the new implementing conditions. Through an addendum to contract the duration of the action is amended, accounting for a 3-month suspension period (in line with Article 11.10) plus 3 months additional required extension, which is needed to adapt the action to the new implementing conditions (possible in line with the Article 9). Inter alia, action plan is amended noting activities in period Month 1 to 6 (implementation),



Month 7 to 9 (suspension), Month 10 to 15 (implementation), Month 16 to 18 (extension). Instead of original 12, contract is extended, via an addendum, to a total of 18 months.

Finally, note that in any of the 3 cases above, the amendment **must not** entail any increase in the EU contribution originally contracted. Also, note that following the amendment of the duration of the contract, it may occur that newly contracted duration exceeds the one allowed as maximum in the Guidelines for Applicant, if this is deemed necessary.

(DEVCO Companion; available at <https://ec.europa.eu/europeaid/companion/document.do?nodeNumber=19.2.11> was mainly used to present this answer)

Q33. What steps shall we take if results, originally planned in our proposal had not been met?

A33. Modification of project results shall be set in writing, by the exchange of letters between the GB and the CA. Not fulfilling results as planned and contracted may lead to declaring certain proportion of project budget ineligible.

The GBs awarded are reminded that in the Guidelines for Applicants under GS ‘Training and education activities for deficit occupations and for boosting employability of RE population’ EuropeAid/163191/ID/ACT/ME) (Section 2.1.4, p 14) and under GS ‘Support to Provision of Social and Child Protection Services’ (EuropeAid/162650/ID/ACT/ME) (Section 2.1.4, p 11) the specific requirement is defined, as follows: *“In case the reported indicators in the final report appear to divert significantly (i.e. by more than 50%) from the targets set in the project proposal (application), the grant beneficiary shall provide an explanation and a justification of why the target/s has/have not been met. That explanation should be presented in the form of a short summary of two pages at maximum. In case the explanation/justification is deemed unfounded or irrelevant, the contracting authority reserves the right to reject the final report and all corresponding expenditures.”*

Q34. What happens if procurement procedures lead to ‘savings’ in the budget?

A34. Budget is only an indication of costs, and as such may not be fully absorbed by the end of the action. Should the need arise, in case of any ‘savings’, a contract modification may be requested.

Q35. Is payment of social contributions for the staff working under the human resources budget line of a project budget mandatory?

A35. Please note that as per Article 12.2 of the General Conditions (Annex II), a situation where a beneficiary has not fulfilled obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which it is established, constitutes a ground for the termination of grant contract.

Q36. Can a person, working as project team member work remotely/home based?



Q36. Arrangements in terms of remote work, in particular due to COVID situation, shall be agreed between the GB and the staff. There is no special procedure for requesting approval for the home-based work for grant project staff, from the Contracting Authority.

Q37. Can a person working full time elsewhere also work under the project?

A37. Sound financial management and avoiding double-financing of costs are basic principles of grant contracts implementation. To that end, recruitment of individuals incompatible in terms of capacity and timing with the planned project engagements must be avoided. For example, a person working full-time elsewhere cannot be employed full time under the grant action. S/he could only be employed in a supplementary manner.

Q38. Can the timesheets be filled in hourly rather than daily?

Hourly timesheet completion is possible. If this option is chosen, the contract with staff/experts shall clearly indicate which number of hours constitutes a full or part-time working day.

Q39. Shall the timesheets indicate public holiday and/or annual leave? Shall these days be indicated as worked to ensure consistence between salary/reimbursement calculation and days worked?

A39. Timesheets should indicate public holidays, weekends and leave days (including sick leave). However, if staff have not actually worked on these days, there should be no indication of hours/days worked under these days.

Q40. Are all actions and expenditures listed in grant contracts a priori eligible?

A40. No. Simply because something was listed/mentioned in the project proposal, it is not automatically eligible.

The following rules apply in view of eligibility criteria (please consult Article 14. 1 of General Conditions):

- Costs are incurred during the implementation of the action
- They are indicated in the estimated overall budget of the action
- They are necessary for the implementation of the action
- They are identifiable and verifiable, recorded in the accounting of beneficiary and partners, and backed up by originals of supporting documents (not in case of simplified costs options)
- They are compliant with the requirements of applicable tax and social legislation (this means that the grant beneficiaries and the affiliated entities are fully responsible for the coordination and execution of all activities and have to ensure compliance with local, national and other applicable legislation)
- They are reasonable, justified and comply with the requirements of sound financial management, in particular regarding economy and efficiency.

Q41. What are Annex IV principles?



A41. Regardless of whether you follow PRAG or not, Annex IV- Procurement by grant beneficiaries in the context of European Union external actions obliges you to follow the following principles:

- Principle 1 - Best Value for money
- Principle 2 - Avoidance of conflict of interest
- Principle 3 - Being able to justify the choice of tenderer
- Principle 4 – Using objective criteria in evaluation
- Principle 5 – Record keeping
- Principle 6 –Respecting EU restrictive measures

In addition, rules of nationality and origin need to be respected, where applicable.

Note that failure to comply with these principles or rules may result in ineligible expenditure.

Q42. Are there any different procurement rules that should be applied for the part of Action financed by the applicants' (the own co-financing to be provided by the Grant Beneficiaries)?

A42. There is no distinction between contracting authority's and applicant's contribution. Contribution (co-financing) is presented as a percentage of the total eligible amount of expenses of grant action. Annex IV defines the principles to be followed and they are applicable to the Grant Beneficiary and all partners, as well as affiliated entities, regardless of their legal status or nationality and to the overall (total) budget.

Q43. If we are requesting a no-cost extension alongside some minor budget changes (below 25% change per budget heading), shall we complete the template for minor budget modification, or the template for budget addendum?

A43. As an extension of the contract requires an addendum, any budget change taking place alongside this change is also to be covered by an addendum – so in this case also a template for budget addendum is to be completed (may be found in Annex VI – financial report).