



Erasmus+ - Key Action 2
Capacity Building within the Field of Higher Education

TIGRIS Project

Project number: 586290-EPP-1-2017-1-DE-EPPKA2-CBHE-SP

Management Plan

Work package	Title
6	Management
Activity	Title
6.1	Preparation and approval of project management plan and procedures

ORGANIZATION NAME: UGOE	AUTHOR: Jakob Hedderich		
APPROVED: TIGRIS Steering Committee			
DESCRIPTION: Management Plan of Erasmus+ TIGRIS Project			
DOCUMENT CODE: MP	VERSION : 1.0	SUBMISSION DATE 5.7.2018	PAGE 1 of 14



Document Title Management Plan

Date of Issue	29.5.2018		
Author(s)	Jakob Hedderich		
Contributors			
Contact name			
E-mail address	jakob.hedderich@zvw.uni-goettingen.de		
Organisation	UGOE		
Approval Status	Draft <input type="checkbox"/>		Final <input checked="" type="checkbox"/>
Number of Pages	14		
Keyword list	Project Management, Financial Administration, Reporting, Coordinator, Project Management Team, Steering Committee, Quality Leading Team, Decision Making, Supporting Documents		
Recipients	Only Partners <input checked="" type="checkbox"/>		Public <input type="checkbox"/>
Method of Distribution	Email <input checked="" type="checkbox"/>		Internet <input type="checkbox"/>
Confidentiality Status	Confidential <input checked="" type="checkbox"/>		Public <input type="checkbox"/>

History

Version No	Date	Revised by
1	4.7.2018	Laura C. Hoffmann
2		
3		
Etc		

ORGANIZATION NAME: UGOE	AUTHOR: Jakob Hedderich		
APPROVED: TIGRIS Steering Committee			
DESCRIPTION: Management Plan of Erasmus+ TIGRIS Project			
DOCUMENT CODE: MP	VERSION : 1.0	SUBMISSION DATE 5.7.2018	PAGE 2 of 14



X. List of abbreviations

X.1 Abbreviations of TIGRIS Project Partners

P1	Georg-August Universität Göttingen (UGOE)
P2	Katholieke Universiteit Leuven (KUL)
P3	Masaryk University (MU)
P4	RijksUniversiteit Groningen (RUG)
P5	Global Impact Institute (GII)
P6	Kurdistan Institution for Strategic Studies and Scientific Research (KISSR)
P7	University of Sulaimani (UOS)
P8	Sulaimani Polytechnic University (SPU)
P9	University of Raparin (UOR)
P10	University of Halabja (UoH)
P11	Charmo University (CHU)
P12	Duhoc Polytechnic University (DPU)
P13	Erbil Polytechnic University (EPU)
P14	Salahaddin University (SU)
P15	Ministry of Higher Education and Science of Kurdistan (MHESR)

X.2 Abbreviations used in the TIGRIS Management Plan

CMP	Communication Management Plan
EACEA	Education, Audiovisual and Culture Executive Agency
EU	European Union
MP	Management Plan
PA	Partnership Agreement
PMM	Project Management Meeting
PMT	Project Management Team (<i>a.k.a Focals</i>)
QAM	Quality Assurance Mechanism
QLT	Quality Leading Team
QP	Quality Plan
TSC	TIGRIS Steering Committee
WP	Work package

ORGANIZATION NAME: UGOE	AUTHOR: Jakob Hedderich		
APPROVED: TIGRIS Steering Committee			
DESCRIPTION: Management Plan of Erasmus+ TIGRIS Project			
DOCUMENT CODE: MP	VERSION : 1.0	SUBMISSION DATE 5.7.2018	PAGE 3 of 14



Contents

X. List of abbreviations	3
X.1 Abbreviations of TIGRIS Project Partners	3
X.2 Abbreviations used in the TIGRIS Management Plan	3
1. Introduction	5
2. Purpose of the TIGRIS Management Plan (MP)	6
3. Generalia of project management	7
4. Management structures of the Erasmus+ TIGRIS Project	8
4.1. Management structures and procedures at UGOE	8
4.2. Regional Coordinator	8
4.3. Local Project Management Teams (Focal Points)	9
4.4. TIGRIS Steering Committee (TSC)	10
4.5. Decision-Making Processes	10
4.6. Quality Leading Team (QLT)	11
5. Communication requirement for project management	12
6. Collection of legal, supporting and project-related documents	13
7. Appendices	14
7.1. Appendix 1: Financial Guidelines of the Erasmus+ TIGRIS Project	14
7.2. Appendix 2: TIGRIS Project Glossary	14

ORGANIZATION NAME: UGOE	AUTHOR: Jakob Hedderich		
APPROVED: TIGRIS Steering Committee			
DESCRIPTION: Management Plan of Erasmus+ TIGRIS Project			
DOCUMENT CODE: MP	VERSION : 1.0	SUBMISSION DATE 5.7.2018	PAGE 4 of 14



1. Introduction

The TIGRIS Project has been awarded for EU co-funding within the framework of the Erasmus+ programme “Capacity Building in the Field of Higher Education”. Capacity building projects in the field of higher education support the modernization, accessibility, and internationalization of higher education in Partner Countries, in this case Kurdistan.

The TIGRIS Project, which will be implemented in the course of 3 years from 2017 – 2020, is coordinated by the Georg-August-Universität Göttingen (UGOE), Germany. The project consortium is further composed of 4 European partners and 10 Kurdish partners, including the Ministry of Higher Education and Scientific Research (MHESR), as well as 2 associate partners.

The TIGRIS Project Consortium comprises a diverse range of partners, located in five countries spanning two continents, each with a unique cultural, social as well as legal background and differing from one another in institutional as well as organizational form.

This composition alone presents a challenge for every project. Looking at the overall objective of the Erasmus+ TIGRIS Project, which is the modernization and internationalization of HE in Kurdistan-Iraq, the challenge facing the project and its participants becomes even more evident. Therefore, to achieve the objectives of the Erasmus+ TIGRIS Project and to guarantee the project’s success, proper management of the project is of utmost importance.

In the context of the Erasmus+ TIGRIS Project and in accordance with the guidelines of the Education, Audiovisual and Culture Executive Agency (EACEA), a project is defined “*a coherent set of activities which are organised in order to achieve defined objectives and results*”.

Therefore, project management shall be understood as the application of knowledge, skills, tools, methods, procedures and techniques to project activities in order to achieve the project’s objectives and results.

Acknowledging the importance of project management, the Erasmus+ TIGRIS Project will follow a comprehensive management approach with clearly defined rules, responsibilities, tasks as well as processes and procedures.

The project management approach itself is summarized and codified in this document, which shall constitute the TIGRIS Management Plan (MP). In its function, it is supplemented by other project related documents, in particular

- the TIGRIS project document “Rules and Responsibilities”,
- the TIGRIS Communication Management Plan (CMP),
- the TIGRIS Risk Analysis,
- the TIGRIS Quality Plan (QP) and its Quality Assurance Mechanism (QAM).

ORGANIZATION NAME: UGOE	AUTHOR: Jakob Hedderich		
APPROVED: TIGRIS Steering Committee			
DESCRIPTION: Management Plan of Erasmus+ TIGRIS Project			
DOCUMENT CODE: MP	VERSION : 1.0	SUBMISSION DATE 5.7.2018	PAGE 5 of 14



2. Purpose of the TIGRIS Management Plan (MP)

The purpose of the Management Plan (MP) is to define the management structures, standards, processes and procedures as well as requirements for the Erasmus+ TIGRIS Project.

In this function, the MP includes the management structure, standards and procedures set in place by the Erasmus+ TIGRIS Consortium during the project's Kick-Off Meeting. These are documented in the Kick-Off's Meeting Minutes and codified in the official TIGRIS Project document "Roles and Responsibilities", distributed to all project partners on February 6th, 2018, as well as the TIGRIS Partnership Agreement (PA). The MP further refines and supplements the management structure, standards and procedures already existing in the project.

The MP defines the following:

- what management structures are established,
- how the project will be managed,
- individual roles, responsibilities of project partners.

This MP sets the management framework for the Erasmus+ TIGRIS Project. It will serve as a guide for project management throughout the life of the project and will be updated as it needs change.

All partners will adhere to this plan, its principles, procedures and requirements.

All partners of the Erasmus+ TIGRIS Project will contribute the management of the project. The Project Coordinator UGOE, however, is responsible for the overall administrative and financial management of the project as part of Work Package (WP) 6 – Management.

The MP includes as appendices:

- Financial Guidelines for the Erasmus+ TIGRIS Project,
- TIGRIS Project Glossary.

ORGANIZATION NAME: UGOE	AUTHOR: Jakob Hedderich		
APPROVED: TIGRIS Steering Committee			
DESCRIPTION: Management Plan of Erasmus+ TIGRIS Project			
DOCUMENT CODE: MP	VERSION : 1.0	SUBMISSION DATE 5.7.2018	PAGE 6 of 14



3. Generalia of project management

The TIGRIS Project has been awarded for EU co-funding within the framework of the Erasmus+ programme “Capacity Building in the Field of Higher Education”. As capacity building project in the field of higher education, the Erasmus+ TIGRIS Project will support the modernisation, accessibility, and internationalisation of higher education in Kurdistan-Iraq and. In this, the project aims for the reform of Kurdish HE itself.

To fulfil this ambitious task all participating organisations from both programme and partner countries are expected to contribute actively to the achievement of the project's objectives. In addition, all beneficiaries are jointly responsible for carrying out the activities attributed to them, and shall conduct these activities in accordance with the work programme and schedule set forth in the Grant Agreement and approved application, working to the best of their abilities to achieve the defined results and taking full responsibility for their work in accordance with accepted professional principles. To this end, each project beneficiary shall provide staff, facilities, equipment, and material to the extent needed for executing the activities as specified in the work programme, and shall be responsible for the sound financial management and cost efficiency of the funds allocated to the project.

All project beneficiaries are also obligated to comply with all the provisions of the Grant Agreement, Partnership Agreement, and corresponding annexes, as well as with EU and national legislation. Each full partner must sign a mandate to confer to the coordinating institution the responsibility of acting as the main beneficiary and act in their name during the implementation of the project.

In summary, all beneficiaries are equally responsible for, and charged with:

- Fulfilling the project objectives and implementing project activities collectively, and individually, where so assigned;
- Maintaining an overview of the project's progress, deadlines, etc.;
- Supporting the Coordinator as and where necessary in fulfilling its tasks according to the Grant Agreement;
- Ensuring adequate communication with the Coordinator and with the other beneficiaries;
- Providing information and supporting documents in a timely fashion for reporting purposes;
- Submitting, in due time, all relevant data and necessary documents in the event of an audit, check, evaluation, report or other;
- Providing the Coordinator with any other information or documents which may be required and which are necessary for the management of the project;
- Contributing to the dissemination of project results;
- Managing their budget allocation and accounting for their expenses;
- Notifying the Coordinator of any event likely to substantially affect or delay the implementation of the action, as well as of any important deviation of the project (e.g. replacement of the project contact person, deviations from the work plan, etc.);
- Informing the Coordinator of any change in the legal, financial, technical, organisational or ownership situation, and of any change in name, address, or legal representative.

ORGANIZATION NAME: UGOE	AUTHOR: Jakob Hedderich		
APPROVED: TIGRIS Steering Committee			
DESCRIPTION: Management Plan of Erasmus+ TIGRIS Project			
DOCUMENT CODE: MP	VERSION : 1.0	SUBMISSION DATE 5.7.2018	PAGE 7 of 14



4. Management structures of the Erasmus+ TIGRIS Project

4.1. Management structures and procedures at UGOE

For the Erasmus+ TIGRIS Project, UGOE as Project Coordinator has set up a *Local Project Management Team* (LPMT) that handles and coordinates the project and its implementation throughout the whole duration of the project.

The LPMT consists of

- the *project coordinator*, who as senior authority supervises the project's implementation and is responsible for all strategic questions related to the project;
- the *project co-coordinator*, who due to his/her extensive experience in EU-funded programmes will advise on legal issues as well as administrative procedures;
- the *project manager*, who carries out managerial activities related to the administration and coordination of project activities;
- the *financial officer*, who carries out the financial management of the project, e.g. distribution of the grant, financial controlling, etc.;
- *additional technical as well as administrative staff* on a need basis to support the LPMT where needed or to fulfil individual tasks;

The LPMT at UGOE will hold *weekly project management meetings* (jour fixe), which are complemented by *additional ad hoc meetings* if required. Especially in the beginning of the project and in advance to upcoming project activities, project-management meetings will be held more frequently.

For handling the day-to-day management, a smaller *jour fixe* is established on a weekly schedule, in which the project manager, the financial officer as well as other administrative staff will take part.

For the purpose of project management, a project email account (orga-tigris@uni-goettingen.de) is established, providing every member of the LPMT access to project-related information and communication. In addition, an internal server is used for internal collaboration purposes as well as storage of project-related documents.

For distribution of project-related documents, email, third-party cloud services and later on the project's website will be used.

4.2. Regional Coordinator

During Kick-Off, the Kurdistan Institution for Strategic Studies and Scientific Research (KISSR) was unanimously appointed as Regional Coordinator. The activities and responsibilities of the Regional Coordinator will be managed by the Office for International Affairs, under the direction of Prof. Dr. Polla Khanaqa and the instruction of Mr. Bryar Hassan and Mr. Zana Kareem.

ORGANIZATION NAME: UGOE	AUTHOR: Jakob Hedderich		
APPROVED: TIGRIS Steering Committee			
DESCRIPTION: Management Plan of Erasmus+ TIGRIS Project			
DOCUMENT CODE: MP	VERSION : 1.0	SUBMISSION DATE 5.7.2018	PAGE 8 of 14



The role of Regional Coordinator is intended to support the Coordinator and the overall project activities. In so doing, the Regional Coordinator will contribute to the joint coordination and (academic and administrative) management of the project. The Regional Coordinator will also assume a supporting role towards the other partner country partners in the region, assisting them wherever required or requested.

As Regional Coordinator, KISSR will set up its own internal management processes and procedures and will work closely with the Project Coordinator UGOE.

In summary, the responsibilities of the Regional Coordinator will be as follows:

- Providing (academic and administrative) support to the Coordinator as required and when requested;
- Coordinating project promotion and dissemination, regional outreach, and news releases within Kurdistan;
- Website development in consultation with the Coordinator;
- Supporting the Coordinator in the creation of promotional materials and strategies;
- Organisation of events in the region (meetings, promotional events, and other), and organisational support to hosts of any meetings;
- Preparing and gathering all supporting documents required by the Coordinator from the partners in the region (for example, reporting documents or report contributions, quality assurance documents, financial proofs, travel documents, etc.);
- Acting, as and when required, as a point of liaison between the partners in Kurdistan and the Coordinator to facilitate the implementation of activities and accelerate the collection of necessary project documents;
- Coordinating and monitoring the activities carried out by the local management teams at the partner institutions in Kurdistan in connection with the promotion of the project, implementation of project activities, and administrative matters, providing additional support as necessary;
- Ensuring the outreach, visibility, and performance of the project;
- Ensuring the project adheres to national legislation, and liaising with the Ministry of Higher Education and Scientific Research in Kurdistan to this end.

4.3. Local Project Management Teams (Focal Points)

At each partner institution, a Local Project Management Team (LPMT) will be established which is under the responsibility and direction of its representative on the Steering Committee. The Local Coordination Team shall usually consist of at least one local project manager or Focal Point, and any other supporting personnel as deemed fit or required.

A directory of the project's Focal Points can be found as Appendix 4 of the TIGRIS Communication Management Plan (CMP).

The main responsibilities of the Local Project Management Team will include the following:

ORGANIZATION NAME: UGOE	AUTHOR: Jakob Hedderich		
APPROVED: TIGRIS Steering Committee			
DESCRIPTION: Management Plan of Erasmus+ TIGRIS Project			
DOCUMENT CODE: MP	VERSION : 1.0	SUBMISSION DATE 5.7.2018	PAGE 9 of 14



- Supporting the day-to-day management and organisation of the project on the ground;
- Maintaining good coordination and communication between partners;
- Gathering all required project documentation on the part of the respective institution and providing this to the Regional Coordinator and Project Coordinator as requested;
- Providing data needed to draw up the reports in a timely fashion to the Project Coordinator;
- Providing the Coordinator with all the necessary documents in the event of audits, checks, evaluations, or monitoring visits;
- Informing the Coordinator immediately of any substantial event that may affect or delay the implementation of the action;
- Adopting a transparent attitude with regard to managing and maintaining institutional financial accounts on the actions for which an EACEA grant is awarded, and cooperating fully with annual or occasional checks on the implementation of the Grant Agreement.

4.4. TIGRIS Steering Committee (TSC)

A Steering Committee has been appointed within the TIGRIS Consortium which consists of one representative per partner institution, who will be responsible for representing the views of their organisation and making decisions on its behalf. The members of the Steering Committee were nominated during the TIGRIS Kick-Off Meeting. A member directory can be found in the corresponding meeting minutes as well as in Appendix 5 of the TIGRIS Communication Management Plan.

The Steering Committee is designed to support the Coordinator in the overall management of the project by making decisions regarding planned activities and strategies, and distributing tasks and resources as per the guidelines.

The Steering Committee shall meet at least twice per year, either in person or via online meetings/video conference during which the effectiveness of the project shall be reviewed and corrective measures decided upon as necessary. Ongoing activities will also be evaluated and appropriate additional actions taken if required during these meetings. Moreover, the Steering Committee shall use these occasions to plan further activities and discuss the effectiveness or improvement of existent administrative procedures. The Coordinator will chair the Steering Committee meetings, and the Steering Committee will work closely with the Project Coordinator and Regional Coordinator to ensure the fulfilment of all project activities and objectives.

In case of conflict, the TSC will also act as main mediation authority.

A directory of the project's TSC members can be found as Appendix 5 of the TIGRIS Communication Management Plan (CMP).

4.5. Decision-Making Processes

Regarding decision-making procedures and/or urgent decisions to be made, actions/decisions may be suggested by the Coordinator or the Local Coordination Team and approved by the Steering Committee with a simple majority vote. Decisions may be taken via email

ORGANIZATION NAME: UGOE	AUTHOR: Jakob Hedderich		
APPROVED: TIGRIS Steering Committee			
DESCRIPTION: Management Plan of Erasmus+ TIGRIS Project			
DOCUMENT CODE: MP	VERSION : 1.0	SUBMISSION DATE 5.7.2018	PAGE 10 of 14



communication, e-voting, video conference, or meetings in person. No response within a requested period of time will be considered as an agreement to the suggestion made.

As is defined in the TIGRIS Communication Management Plan and in case of decision making via email, decision by an individual TSC representative can also be relayed by the individual partner's Focal. In this case, however, the TSC representative is set cc to guarantee accountability and transparency in the decision making process.

4.6. Quality Leading Team (QLT)

A Quality Leading Team (QLT) has been established in order to monitor the quality of the actions and activities implemented within the framework of the Erasmus+ TIGRIS Project, and thereby further ensure that the project remains on track with regard to the overall timeframe and objectives.

The Quality Leading Team is led by Uwe Brandenburg from the Global Impact Institute, Czech Republic, and supported by the University of Sulaimani, Kurdistan. The point of contact at UoS is the local Focal Point Dr. Karzan Ghafur Khidhir.

The overall requirements as well as roles and procedures of Quality Assurance (QA) within the Erasmus+ TIGRIS Project are summarized and codified in the TIGRIS Quality Plan (QP). In addition, a Quality Assurance Mechanism (QAM) was designed to monitor the project and its progress, offering a comprehensive overview of the project, its activities, outputs, outcomes as well as deadlines.

The QLT will report regularly to the Project Coordinator on the progress of the project as well as potential risk identified that threaten the successful implementation of the project. For this, the QLT will collect and analyze the Bi-annual Partner Reports to be submitted by each TIGRIS partner on a bi-annual schedule. Corresponding reporting guidelines are codified in the project document "Guidelines for bi-annual partner reports" including reporting deadlines.

UGOE will hold a dedicated meeting with the QLT during each Project Management Meeting (PMM). Placing great emphasis on QA, UGOE will hold additional meetings with GII as leader of the QLT and WP 4.

ORGANIZATION NAME: UGOE	AUTHOR: Jakob Hedderich		
APPROVED: TIGRIS Steering Committee			
DESCRIPTION: Management Plan of Erasmus+ TIGRIS Project			
DOCUMENT CODE: MP	VERSION : 1.0	SUBMISSION DATE 5.7.2018	PAGE 11 of 14



5. Communication requirement for project management

Details regarding the management of communication with the Erasmus+ TIGRIS Project can be found in the TIGRIS CMP.

To a large extent, however, project management is a communication driven task, rendering communication key in ensuring a proper management of the project, its action and activities.

Therefore, all partners shall adhere to the following requirements:

- All partners will make communication within the project a key priority.
- They will ensure regular, transparent, but most importantly timely communication.
- When contacted by a project partner, they will respond within one working day.
- If it is not possible for the partner contacted to answer in a proper manner, e.g., due to time constraints, travelling, etc., he will at least notify the partner that his call, email, etc., has been received (confirmation of receipt).
- The confirmation sent should also include an estimate when the partner can expect a proper answer.
- All communication that concerns the production of project results, e.g., establishing work groups, distribution of tasks, conceptualizing & drafting reports / analyses / strategies / action plans, organization of dissemination events, submission of reports, relaying information regarding delays / problems / constraint, etc., will be documented via the project's functional e-mail address (orga-tigris@uni-goettingen.de) by setting it in copy (cc).

Failure to follow those requirements may result in sanctions imposed by the Project Coordinator against the partner in question.

ORGANIZATION NAME: UGOE	AUTHOR: Jakob Hedderich		
APPROVED: TIGRIS Steering Committee			
DESCRIPTION: Management Plan of Erasmus+ TIGRIS Project			
DOCUMENT CODE: MP	VERSION : 1.0	SUBMISSION DATE 5.7.2018	PAGE 12 of 14



6. Collection of legal, supporting and project-related documents

As coordinator of the project, UGOE will collect all legal as well as supporting documents of the project and will compile and archive them in preparation of an audit by EU authorities. Documents will be archived as original hard copy as well as electronic scan copy.

Documents like *Timesheets* will be collected regularly. Other documents like *Individual Travel Reports* will be collected on occasion and when travel occurs. See Table 1 below for an overview.

All partners are required to submit the supporting documents as and when requested by the Project Coordinator. The Regional Coordinator will assist in the task by collecting the documents of the Kurdish partners. In return, partners will be duly notified by UGOE about submission schedules as well as deadlines.

At the latest and as codified in the TIGRIS Partnership Agreement (§5 & §6), all supporting documents have to be submitted to the Project Coordinator UGOE at least 2 month before the reports to the EACEA are due (February 14, 2019 / October 14, 2020).

Though UGOE expects all partners to comply with the obligation to submit the required documents, non-compliance can be sanctioned with retention of project funds for the partner in question.

Table 1: Overview of project-related documentation

Document	Frequency	Responsibility
Grant Agreement	▪ Once during the project	▪ Project Coordinator (UGOE)
Partnership Agreement	▪ Once during the project	▪ Project Coordinator (UGOE)
Certificates of Employment (for each person employed by the project)	▪ Once during the project	▪ Individual Project Partner
Joint declaration (for each person employed by the project)	▪ Once during the project	▪ Individual Project Partner
Timesheets (for each person employed by the project)	▪ Every 6 month and/or when requested by the Coordinator	▪ Individual Project Partner
Individual Travel Reports (including related supporting documents like Boarding Passes etc. & for each person travelled)	▪ On occasion ▪ Due immediately after completion of travel	▪ Individual Project Partner
Other supporting documents (e.g. invoices for purchasing equipment / subcontracting)	▪ On occasion or when due	▪ Individual Project Partner

ORGANIZATION NAME: UGOE	AUTHOR: Jakob Hedderich		
APPROVED: TIGRIS Steering Committee			
DESCRIPTION: Management Plan of Erasmus+ TIGRIS Project			
DOCUMENT CODE: MP	VERSION : 1.0	SUBMISSION DATE 5.7.2018	PAGE 13 of 14



7. Appendices

7.1. Appendix 1: Financial Guidelines of the Erasmus+ TIGRIS Project

See attached document, titled “MP_Appendix_1_Financial_Guidelines”.

7.2. Appendix 2: TIGRIS Project Glossary

See attached document, titled “MP_Appendix_2_Project_Glossary”.



The European Commission support for the production of this publication does not constitute an endorsement of the contents, which reflects the views only of the authors, and the Commission cannot be held responsible for any use, which may be made of the information contained therein.

ORGANIZATION NAME: UGOE	AUTHOR: Jakob Hedderich		
APPROVED: TIGRIS Steering Committee			
DESCRIPTION: Management Plan of Erasmus+ TIGRIS Project			
DOCUMENT CODE: MP	VERSION : 1.0	SUBMISSION DATE 5.7.2018	PAGE 14 of 14