

COMENIUS REGIO PARTNERSHIPS

Introduction

Comenius Regio Partnerships are bilateral partnerships. They share many rules with Comenius Bilateral School Partnerships. But there are two basic differences:

- Several partners per partner region
- Mixed financing (lump sum and real costs)

These differences create some difficulties with regard to eligibility and the set up of the budget. This briefing will outline the main differences between the management of Comenius Regio Partnerships and other Comenius Partnerships. Where the same rules apply, the text simply refers to this fact and does not repeat in detail the existing rules.

1. Necessary information at application stage

Basic documents for the information of applicant are the LLP Guide and the FAQ for Comenius Regio (see Annex I). NAs should also consult the relevant Guide for National Agencies for additional questions and the segregation of duties during the whole project life cycle.

It might be necessary to draw the applicants' attention to the following points:

- The application has to be signed by the local or regional authority only; the other partners have to sign a **letter of intent** stating their intention to participate in the project. These letters have to be attached to the application form. The Commission does not provide a model letter for this purpose; NAs may do so if they like. In exceptional cases the NA may accept also a fax or e-mail if it was not possible for the applicant institution to get the original letters in time. If the project is accepted for funding, applicants should submit the original letter.
- The application form should provide the **organisational details of all organisations or institutions** participating in the project. At least 6 organisations (3 in each region) are necessary to form a Comenius Regio Partnership. The number might be higher (e.g. involvement of several schools). Applicants should be reminded that additional local partners can be added during the lifetime of a project if need be (certainly without augmentation of the budget). Nevertheless in most cases it might be easier to mention them right from the beginning.
- The **set up of the budget** might lead to several questions at application stage. An example is annexed (Annex II). It is intended to provide sufficient explanation on how to fill sections D and E. It is important that activities and expenses are related to each other.

(NAs may use the example for information purposes, but should make clear that this example demonstrates only the logic of filling in the form. It is not taken from a real application. Figures are rounded to ease calculation.)

2. Eligibility

Most eligibility criteria are common to those used in other partnership actions. Specific to Comenius Regio are:

- *The applicant institution is eligible to receive funding from this National Agency to participate in a Comenius Regio Partnership.*

Only the local or regional authority with a role in school education is eligible to apply for funding under Comenius Regio. The type of institutions falling under this category has been defined by each participating country and agreed with the Commission. It is not possible to accept any other applicant institution. The up-dated list is published on the following website: http://ec.europa.eu/education/comenius/doc854_en.htm

- *Part E (Requested funding) includes a budget for additional project costs or states that no grant for additional project costs is requested.*

It might happen that regions ask only for a lump sum amount for mobility (e.g. they organise seminars and meetings in own facilities, need no interpretation or translation of documents and do not plan bigger publications). In case the situation is unclear, NAs might ask for additional explanations to make sure that there is no missing information and that the application has been received completely. Of course it is not possible to submit the budget after the application deadline; in case of missing information the NA will have to decide case by case if the application is still eligible and contact the partner NA in order to find a common solution.

- *Letters of intent from all organisations participating in the respective partner region have been attached to the signed copy submitted to the National Agency (for both participating regions).*

See above.

- *The participating institutions have fulfilled their contractual obligations in relation to any earlier grants received from the National Agency.*

A footnote states that this exclusion criterion refers mainly to the applicant institution (i.e. the local or regional authority with a role in school education). It should be applied to participating schools or other local partners only in very exceptional cases (to be decided by the NA). In most cases this criterion will not be of any relevance during the first years of the action as most applicant institutions did not have previous grant agreements with the NA.

Please note that in 2010 the rules for allowing pupil mobility in Comenius Regio Partnerships have been tightened:

The LLP Guide states that: *"Any participation of pupils in mobilities has to be justified with regard to the aims of the partnership."*

In case applicants want to involve pupils in mobility, they have to indicate this in section D of the application form. They also should be asked to provide an additional justification.

3. Quality assessment

Most assessment criteria are comparable to the criteria used in Comenius School Partnerships.

The main difference concerns the assessment of the budget.

- External experts should assess the general cost-benefit ratio and judge whether the proposed project is good value for money.
- The detailed budget assessment will be done by the NA which has to check also the eligibility of the budget. The assessment should focus also on the question if there is a clear link between activities and costs. Applicants are not asked to indicate this link explicitly, but should be advised to check the coherence of the budget before submitting their application.
- In the assessment form, the NA should indicate if further negotiation and a revision of the budget are necessary. The need to revise the budget is not necessarily a reason for rejection. Only in cases where the budget does not fulfil minimum quality criteria (e.g. no listing of individual cost items), can the NA consider rejecting an application due to an unacceptable budget.

4. Revision of the budget

For applications which receive a sufficient number of quality points, NA will have to assess the eligibility of the budget and - if necessary - revise it. The general principles are outlined in the Guide for Applicants, Chapter 4.F. Annexed to this paper you'll find a synopsis of all the rules defined in Chapter 4.F and the way how to implement them in Comenius Regio (Annex III).

To be checked at application stage:

- Costs must be related to activities in one of the countries participating in the partnership.
- Cost must be incurred by legal bodies/ institutions participating in the project.
- They must be connected with the project (see section D in the application form!).
- They must be necessary for the performance of the project.
- They must be reasonable and justified, in accord with the principles of sound financial management.
- The costs for equipment and for subcontracting do not exceed the maximum percentage of the total project costs indicated in the Guide for Applicants.
 - Maximum 10 % of the total project costs for equipment
 - Maximum 30 % of the total project costs for subcontracting
- Equipment has to be depreciated according to the relevant tax and accounting rules of the beneficiary. In the application these costs can be estimated; detailed calculation has to be provided at final report stage.
- Staff costs have to be based on real daily rates and be within the maximum daily rates per staff category (LLP Guide 4.F.).

To be checked mainly at final report stage:

- *They must be generated during the lifetime of the project.*
- *They must be actually incurred.*
- *They must be identifiable and verifiable.*
- *Costs indicated for equipment are depreciated in accordance with the tax and accounting rules applicable to the beneficiary.*
- *Detailed check on non-mobility costs for some of the partnerships*

The following points have to be taken into account:

- It should be checked that all calculations are correct.
- A list of ineligible costs is provided in the LLP Guide, Chapter 4F.
- Indirect costs are not funded in Comenius Regio. Explanation: According to the rules in the LLP Programme they would constitute 7% of the non-mobility project costs. In most cases this amount is rather limited, but would complicate the set up and the final check of the budget.
- Cost items might be in the wrong cost category; they should be transferred to the correct category in order to avoid problems later.

It is of course possible and advisable to discuss unclear items in the budget with the applicant institution. In case e. g. costs are not clearly linked to activities, appear to be extremely high (or surprisingly low), the NA might ask for additional information or justification. During the first years of this new action it might be necessary to go back to many applicants as financing rules are probably not yet well known to all applicants. Before rejecting proposals due to budgetary mistakes, the NA should try to discuss the issues with the applicant institution.

Based on the assessment and the negotiation of the budget, the NA defines the final grant amount. In case the budget has been reduced, the NA will have to check with the applicant if all activities can be performed as planned. A revision of the budget should generally not lead to a revision of activities.

Please note that Annex IV provides some calculation examples.

5. Matching of Comenius Regio Partnerships

Once quality points and final grant amount for the project has been agreed, the matching can start. The procedure and the timing run in parallel to Bilateral School Partnerships.

Instructions concerning the input of data into LLPLink will be send to NAs in January 2010.

6. Contracting

A revised model agreement for the call 2010 will be send to NAs by beginning of 2010.

A model amendment to the grant agreements for 2009 as well as a separate note and explanation will be provided by end of November 2009. Please note that the amendment effects only grant agreements above 25.000 Euro.

7. Amendments to the grant agreement

In case of amendments to the grant agreement, NAs should follow the guidelines in the relevant Guide for National Agencies (2009/2010). Beneficiaries have to submit any request for an amendment to the grant agreement in writing. The NA has to decide if the requested change is acceptable. The main criterion for taking this decision is the possible effect the change has on the project. An amendment should not change the character of the project or jeopardise its success. In case local partners leave the project, the eligibility still have to be met (involvement of at least one school and one non-school partner). Amendments can be used to replace a partner who has withdrawn, if the NA accepts the replacement partner proposed.

If the NA accepts the request, there are basically 2 procedures to implement the change: official confirmation by formal letter or amendment to the grant agreement.

Official confirmation by formal letter: This procedure is possible in case

- one of the local partner leaves the project
- a new local partner joins the project
- the official name of the beneficiary changes

An amendment to the grant agreement: This more cumbersome procedure is needed in case

- The beneficiary (the local or regional authority) changes
- Changes within the budget which exceed 10% of the relevant budget categories

Concerning a possible change in the work plan of the Partnership, the NA will have to decide if the requested change needs a formal amendment or if – in case of a minor change – a letter is sufficient. In case changes affect also the partner region in the project, it is of course advisable to contact the partner NA and to check whether the proposed changes are acceptable for both NAs.

8. Interim Reports/ Progress Report

Interim report forms will be provided as a Word document by end of 2009.

The Interim Report will cover the following aspects:

- Partnership activities undertaken and results achieved so far
- Is the partnership progressing according to plan?
- Problems and obstacles met
- Mobility activities carried out

The report form is based on the one existing for Comenius School Partnerships.

9. Final Reports

For the Final Reports the Commission will provide e-forms. The approach will be very similar to the one followed in other partnership actions. Draft final report forms for information purposes only will be made available by end of 2009; it is expected that e-forms for final reporting will be available in 2010 or early 2011.

The Final Report will cover the following aspects:

- Project description
 - Summary of partnership activities
 - Products, results and outcomes
 - European added value
 - Impacts
- Project main focuses
 - Relevance (drop-down menu)
 - Topics (drop-down menu)
 - Educational fields (drop-down menu)
 - Key competences (drop-down menu)
 - Languages (drop-down menu)
- Project implementation
 - Work plan and tasks
 - Cooperation and communication
 - Evaluation
 - Dissemination
 - Sustainability
- Participants and activity tables
- Budget

Concerning the budget, beneficiaries will have to report on the actually incurred costs. NAs will check supporting documents only on a sample basis or in case the final reports gives reason to question its correctness. Beneficiaries have to keep supporting documents (e.g. invoices, time sheets, documents related to staff costs paid by the employer) and be able to retain them for sample checking of the NA. In justified cases the NA can accept copies.

10. Checks on beneficiaries

NAs are asked to check all final reports, but only in 20% of the cases or at least 4 Comenius Regio Partnerships, it is necessary to check the supporting documents. The conditions are defined in the Guide for NAs, Annex IIIC (Technical instructions on primary checks).

Annex I: Frequently asked question

| Composition of a Comenius Regio Partnership | |
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| Which types of institutions are eligible to participate in Comenius Regio? | <p>Comenius Regio partnerships are bilateral partnerships between two local or regional authorities with a role in school education in different countries. Only those authorities may apply for funding. A list of all eligible institutions can be found on http://ec.europa.eu/education/comenius/doc854_en.htm.</p> <p>Each of the two local or regional authorities is obliged to involve at least one school and one other organisation from its region or municipality in the project. The school should be one of those eligible for the Comenius School Partnerships scheme; the other organisation could be any organisation or institution in the region which contributes to the project. It could be a museum, youth club, NGO, association, training institute, library or local company, for example.</p> |
| If the regional authority involves a school and a kindergarten in the project in our region, can it apply for a grant? | No. Kindergartens and other pre-school institutions are regarded as schools under the Comenius Programme. In addition to the local or regional authority and at least one school, a Comenius Regio Partnership has to involve at least one non-school organisation or institution, which is not the case in this example. |
| If the regional authority involves a school and a teacher training institute, can it apply for a grant? | Yes, as there is one school and one other organisation — the teacher training institute — involved. |
| Can two local or regional authorities from one country participate in a Comenius Regio partnership? | Yes, but only if one of the authorities acts as another local partner institution. In this case the additional authority is <u>not</u> regarded as a non-school organisation or institution and it would be necessary to add another partner to fulfil this role within the consortium. |
| Can a business enterprise take part in a Comenius Regio Partnership? | Yes. As can, for example, other types of public or voluntary bodies such as the local fire brigade, the adult education centre, a museum or an association. It is important that all |

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| | partners have a relevant contribution to make to the project. |
| How can we find out which institutions and authorities in other participating countries can apply for funding? | A list of all types of institutions eligible for a Comenius Regio grant is published on this website. If in doubt, your partner institution should contact its National Agency to check that it is eligible. |
| How does Comenius Regio define a “region”? | There is no strict definition. Comenius Regio Partnerships can involve cities, municipalities or larger regions. It very much depends on the way school education is organised in each partner country, the topics and the activities planned. |
| Is it possible to base the Comenius Regio Partnership on an existing town-twinning scheme? | Yes. It is possible to use Comenius Regio with an existing or newly created town twinning arrangement. Of course, you must ensure there is no double financing and that the activities supported by the Comenius Regio grant are clearly identifiable. |
| Why is Comenius Regio only bilateral? | Experience with the new scheme and with bilateral partnerships will help to develop the necessary administrative support for partnerships and to allow multilateral partnerships in a few years’ time. |
| Preparation and application procedure | |
| How do we find partners for a Comenius Regio Partnership? | You could start with existing cooperation with another region or municipality in Europe, a school partnership or contacts through other European Networks and initiatives. There is no partner search facility yet, but National Agencies will help disseminate requests via their networks. Please contact your National Agency if you need support in finding a partner. |
| Can we apply for Preparatory Visit grants to prepare a Comenius Regio application? | Yes. Please contact your National Agency for detailed information on the application procedure. |

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| Where can we get the application form for Comenius Regio Partnerships? | The application form is available on the website of your National Agency. As with Comenius School Partnerships, each partner sends the application to its National Agency. Please consult the website of your National Agency for details of the application procedure. |
| Who has to sign the application form? All partners in the region? | The local or regional authority signs the application form on behalf of all partners in the region. The partners are asked to submit letters of intent confirming that they want to take part in the project. |
| Mobility in Comenius Regio | |
| What is "a mobility" | A "mobility" is a trip abroad as part of a Comenius Regio Partnership either to the partner institution or to an event which relates to the objectives of the Comenius Regio project. One "mobility" refers to one trip by one person to another country participation in the Lifelong Learning Programme. |
| Is it possible to conduct more mobilities than necessary with regard to the lump sum amount? | Certainly! There is no upper limit. If you can organise trips in a cost-effective way and do not use all your lump sum, you can spend the remaining budget on more trips for more people. |
| We want to hold a conference, but even the highest lump sum amount (for 24 mobilities) is not sufficient to finance the travel of all potential participants. Can we ask for additional funding under "other project costs"? | No. The grant for other project costs cannot be used to fund additional mobilities. In this case, you must look to other sources to co-finance the conference. |
| Does participation in meetings which take place in the home region count as part of the minimum number of mobilities? | No. Only a trip abroad (either to the partner institution or to an event organised by a European project or network) counts as an eligible mobility in Comenius Regio. |
| We are hosting a seminar / small conference with our | No. Mobility inside the country is not an eligible mobility to justify the lump sum amount. If |

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| <p>partner region. They will use their mobility lump sum to finance their participation. But can we use our mobility lump sum to fund also the attendance of participants from our country?</p> | <p>a region has already conducted the minimum number of mobilities and has not used the whole lump sum amount yet, it is of course possible to use remaining funds for other project purposes.</p> |
| <p>Can we officially involve other organisations or institutions from the region in the Comenius Regio partnership?</p> | <p>Yes. Once the grant agreement with the National Agency has been signed it can be amended by adding other partners from your region. Please note that it is not possible to raise the grant amount.</p> |
| <p>Can we apply for a Comenius In-Service Training grant in order to participate in a teacher training seminar or conference organised by the Comenius Regio Partnership?</p> | <p>Yes, on condition that the seminar or conference meets the minimum requirements for Comenius In-Service Training. That means, for example, that the event has to be widely publicised (e.g. via the Comenius-Grundtvig course database) and be open to participants from all countries participating in the Comenius / Lifelong Learning Programme.</p> |
| <p>Financial aspects</p> | |
| <p>What does Comenius Regio finance?</p> | <p>Comenius Regio provides funding for mobility on the basis of lump sums (related to the minimum number of mobilities conducted by each partner), and other non-mobility costs on the basis of a contribution (maximum 75%) towards real costs.</p> <p>Granting lump sums for mobilities eases the burden on applicants, who do not have to calculate the cost of each trip in detail. For other costs, the approach is flexible enough to allow financing of a wide range of activities.</p> |
| <p>Is co-financing required under Comenius Regio?</p> | <p>Beneficiaries are expected to contribute with at least 25% of co-financing to the non-mobility project costs.</p> |
| <p>Can institutions which are already involved in other Comenius or Lifelong Learning Programme projects</p> | <p>Yes, as long as there is no double financing of activities and the activities supported by the Comenius Regio grant are clearly identifiable.</p> |

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| participate in Comenius Regio? | |
| What costs are eligible for funding under Comenius Regio? | <p>To be considered as eligible, costs must satisfy the following general criteria:</p> <ul style="list-style-type: none"> ▪ They must relate to activities involving countries that are eligible to participate in the programme; ▪ They must be incurred by the project partners; ▪ They must be connected with the project (i.e. relevant and be directly linked to the execution of the project in accordance with the work plan); ▪ They must be necessary for performance of the project; ▪ They must be reasonable and justified and they must accord with the principles of sound financial management, in particular in terms of value for money and cost effectiveness; ▪ They must be generated during the lifetime of the project; ▪ They must be actually incurred by the beneficiary and be recorded in their accounts in accordance with the applicable accounting principles, and be declared in accordance with the requirements of the applicable tax and social legislation; ▪ They must be identifiable and verifiable. <p>The LLP Guide also lists expenses which are definitely <u>not</u> eligible (see Chapter 4F).</p> <p>Please note that indirect costs are not funded under Comenius Regio Partnerships; costs relating to mobility are covered by the lump sum.</p> |
| Is it possible to subcontract a specific and limited task (e.g. translation or web design) to someone employed | No. Subcontracts can be awarded to an individual only if this person is not employed by any of the partner organisations (see LLP Guide, chapter 4F). |

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| <p>by the beneficiary or one of the local partners, but doing this work in addition to his usual job?</p> | |
| <p>Can we cover the costs of conferences and meetings from Comenius Regio funds?</p> | <p>The cost of holding a meeting or conference, e.g. rental fees, interpretation, or fees for speakers can be financed from the grant for other (non-mobility) project activities. Travel and subsistence costs for participants from the partner region have to be financed from their mobility lump sum.</p> <p>Costs related to the participation of persons from other parts of the host country can be funded in exceptional and justified cases, e.g. in order to disseminate results of the partnership to other regions. But it should be kept in mind that the funding shall support first of all the cooperation of the two partner regions.</p> |
| <p>Who manages the EU grant and distributes it to the other partner institutions in the region?</p> | <p>In general, the grant is managed by the regional or local authority which submitted the application for the region. The local or regional authority will sign the grant agreement and is responsible for the overall management of the project in its region (including financial management).</p> |
| <p>Does the local or regional authority have to sign a contract with the other local partners?</p> | <p>Not necessarily. All partners are linked to the contract with the National Agency, which should clarify the contractual obligations of all partners sufficiently. But the partners will have to decide among themselves how they want to work together.</p> <p>Agreements between the partner organisations should not contradict the grant agreement with the National Agency.</p> |
| <p>Do the different partners in each region have to sign the application form?</p> | <p>No, but they are asked to submit a letter of intent confirming that they want to take part in the project. Later they will be asked to sign the contract.</p> |
| <p>What happens if one of the regional or local partners</p> | <p>In the worst-case scenario, the whole partnership would no longer be eligible for funding.</p> |

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| resigns from the partnership and the minimum requirements are no longer met (e.g. there is no longer any non-school organisation in the partnership)? | Therefore it is advisable to contact the National Agency as soon as possible and clarify whether the partner that is leaving can be replaced by another organisation. Of course, the aims and activities of the project should not change. |
| Costs for equipment have to be depreciated. Are there any fixed durations or percentages for depreciation in Comenius Regio? | No. The depreciation has to be in accordance with the tax and accounting rules of the beneficiary. The beneficiary must explain the rules applied. |
| Relation to Comenius School Partnerships | |
| Can a school take part in a Comenius Regio Partnership and a Comenius School Partnership at the same time? | Yes, this is certainly possible. It could also broaden the scope of activities and be of added value to the aims of both partnerships. Of course, double funding of activities has to be avoided. |
| If a school takes part in a Comenius School Partnership and a Comenius Regio Partnership, do both partnerships have to involve the same partner countries? | No. Different countries might be involved in the two partnerships. This could also enrich the work in both partnerships. Most Comenius School Partnerships are multilateral and this will bring in additional partner countries. |
| Can a Comenius Regio Partnership be used to promote more School Partnerships in and between the two regions? | Yes, this is also desirable. But bear in mind that Comenius School Partnerships can be multilateral and involve more countries than, or different countries from, those in the Comenius Regio Partnership. |
| Assessment and approval of applications | |
| Who decides whether an application in Comenius Regio can be funded or not? | Each application will be assessed by external experts in both partner countries. The assessment is based on common quality criteria. Only if both countries decide to fund their partner region can the Regio Partnership receive a grant. |
| What happens if, in one of the partner countries, the | In that case the partnership cannot be funded, regardless of quality. |

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| budget is not sufficient? | |
| Can it happen that a smaller grant is awarded (than that requested)? | At the contracting stage the lump sum amount will be granted in full, given that it corresponds to the minimum number of mobilities planned. But the grant amounts for non-mobility costs may be cut if not all costs meet the eligibility criteria set out in the LLP Guide. In that case your National Agency will contact you in order to agree on a revised budget. |

Annex II: Example on how to fill section D and E of the application form

This example should only demonstrate the logic behind the forms. It is not taken from a real application or complete. Figures are rounded in order to ease calculation.

D. Proposed activity data

Work programme: planned activities of each participating organisation

Please summarise in the table below the planned Partnership activities for both partner regions in the Partnership. Please present the activities for both academic years 2009/10 and 2010/11, in a chronological order. The eligibility period of activities starts on 1 August 2009 and ends on 31 July 2011.

D.1 Planned project activities (other than mobility)

| Partner region 1 | Approx. starting date MM/YY | Activity description (organisation of an event, publication, study, website, etc.) |
|-------------------------|--------------------------------|---|
| <i>Authority</i> | <i>01/10</i> | <i>Teacher training seminar on "Cultural awareness and creativity"</i> |
| <i>Authority</i> | <i>04/10</i> | <i>Publication of seminar results and developed teaching materials</i> |
| <i>School 1</i> | <i>01/10</i> | <i>Exhibition of art works made by pupils; teaching material</i> |
| <i>Local art museum</i> | <i>05/10</i> | <i>Integration of art exhibitions in school work</i> |
| [Name of Organisation] | | |

Add rows if necessary

| Partner region 2 | Approx. starting date MM/YY | Activity description (organisation of an event, publication, study, website, etc.) |
|----------------------------|--------------------------------|---|
| <i>Authority</i> | <i>02/11</i> | <i>Teacher training seminar on "Technical inventions, creativity and research"</i> |
| <i>Chamber of commerce</i> | <i>02/11</i> | <i>Using the expertise of local companies in schools</i> |
| <i>Authority</i> | <i>05/11</i> | <i>Publication of seminar results and developed teaching materials</i> |
| | | |
| [Name of Organisation] | | |

Add rows if necessary

D.2 Planned mobilities

What is counted as "a mobility" is one trip abroad by one person. Only transnational mobility¹ (i.e. travel abroad) counts for the calculation of the minimum mobility numbers.

Please note that mobility activities can take place only between organisations included in this application or to events organised by the partnership project.

Mobility may only be undertaken by staff of the organisations included in this application. Please note that any participation of pupils in mobilities has to be justified with regard to the aims of the partnership. In case you plan to involve pupils in mobilities, please indicate this in the column "Planned mobility description". A justification has to be annexed to the application.

Partner region 1

| Approx. starting date mm/yy | Planned mobility description (travel to a project meeting, seminar, conference, etc.) | Sending Organisation ² | Duration | Destination (place and organisation) | No of persons travelling |
|--------------------------------|--|-----------------------------------|----------|--------------------------------------|--------------------------|
| 09/10 | Project meeting | Authority | 3 | Region 2 | 2 |
| 09/10 | Project meeting | School 1 | 3 | Region 2 | 1 |
| 09/10 | Project meeting | Chamber of Commerce | 3 | Region 2 | 1 |
| 02/11 | Teacher Training Seminar | School 1 | 5 | Region 2 | 5 |
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Add rows if necessary

Partner region 2

¹ "In-country" mobility to or from Overseas Countries and Territories and ultra-peripheral regions of the EU will also be considered as transnational mobility, e.g. mobility by a beneficiary from mainland France to a partner in Martinique.

² Please indicate if the mobility is done by the local or regional authority, a school or other organisation.

| Approx. starting date mm/yy | Planned mobility description (travel to a project meeting, seminar, conference, etc.) | Sending Organisation ³ | Duration | Destination (place and organisation) | No of persons travelling |
|--------------------------------|--|-----------------------------------|----------|--------------------------------------|--------------------------|
| <i>09/09</i> | <i>Preparation meeting</i> | <i>Authority</i> | <i>3</i> | <i>Region 1</i> | <i>2</i> |
| <i>09/09</i> | <i>Preparation meeting</i> | <i>School 1</i> | <i>3</i> | <i>Region 1</i> | <i>1</i> |
| <i>01/10</i> | <i>Teacher training seminar</i> | <i>School 1</i> | <i>5</i> | <i>Region 1</i> | <i>5</i> |
| <i>01/10</i> | <i>Teacher training seminar</i> | <i>School 2</i> | <i>5</i> | <i>Region 1</i> | <i>5</i> |
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Add rows if necessary

³ Please indicate if the mobility is done by the local or regional authority, a school or other organisation.

E. Requested EU funding

E.1 Mobility

Funding requested and estimated number of persons participating in mobility (per participating organisation).

For each of the participating organisations, please select the "Partnership type" that best corresponds to your Partnership work plan for the whole 2 year duration. The Partnership type indicates the minimum number of mobilities to be conducted and the lump sum amount related to it.

Each lump sum type is linked to a minimum number of mobilities to be carried out during the grant agreement period – these minimum numbers have to be respected when entering the numbers of persons taking part in mobility activities into the table.

The lump sum amounts for each Partnership type are defined at national level and they can vary from one country to another. Please make sure that, for each of the participating institutions, you have selected the grant amounts applicable in the country and for the programme in question.

Please indicate the exact distance between the two applicant institutions (in km).

DISTANCE:

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| 1000 |
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| | Partnership type [Table E – mobility action types] | Nr of planned mobilities | Grant amount requested (€) [Table G – National lumpsum amounts] |
|-------------------------|--|-----------------------------|---|
| <i>Partner Region 1</i> | <i>COM-12M</i> | <i>12</i> | <i>10 000</i> |
| <i>Partner Region 2</i> | <i>COM-8M</i> | <i>8</i> | <i>6.400</i> |

E.2 Other (non-mobility) costs

In order to fill the following table please refer to part 4.E and 4.F of the LLP Guide. Please note that

- **Indirect costs** are not eligible for funding support in Comenius Regio Partnerships,
- **Other (non-mobility) costs** in Comenius Regio Partnerships can only be funded up to a maximum of 25.000 EUR per partner region,
- **Travel and subsistence** costs have to be covered by the mobility lump sum; this includes also local transport during the mobility.

When filling in the table, please make sure that you use the right cost category for your expenses and that you base your calculation on eligible costs only.

- **Staff costs:** costs relating to statutory or temporary staff, based on real daily staff cost rates which cannot exceed the maximum eligible daily rates indicated in the LLP Guide, part 4.F.
- **Subcontracting:** cost entailed by procurement contracts, including work such as translation, interpretation, printing.
- **Equipment:** purchase, rent or lease of equipment if justified and necessary for the project, depreciated in according with tax and accounting rules.
- **Other project costs on the basis of real costs:** costs not covered by other cost categories like rental costs, purchase of consumables, travel costs for experts or speakers at conferences.

More detailed information on cost categories as well as the eligibility of costs can be found in the LLP Guide 2010, chapter 4.F.

Staff costs

| Partner region incurring the costs | Staff category | N° of working days | Cost per working day (in EUR) | Costs (in EUR) |
|------------------------------------|----------------------|--------------------|-------------------------------|----------------|
| Partner Region 1 | Senior Administrator | 20 | 254 | 5080 |
| Partner Region 1 | Trainer | 5 | 325 | 1625 |
| Partner Region 1 | | | | |
| Partner Region 1 | | | | |
| total | | | | 6705 |

| | | | | |
|------------------|----------------------|----|-----|------|
| Partner Region 2 | Senior Administrator | 10 | 205 | 2050 |
| Partner Region 2 | Teacher | 15 | 220 | 3300 |
| Partner Region 2 | Secretary | 10 | 95 | 950 |
| Partner Region 2 | | | | |
| total | | | | 6300 |

Add rows if necessary

Subcontracting

| Partner region incurring the costs | Service or task subcontracted | Costs (in EUR) |
|------------------------------------|--|----------------|
| Partner Region 1 | <i>Translation of seminar results and training materials</i> | 3500 |
| Partner Region 1 | <i>Print of seminar results</i> | 4000 |
| Partner Region 1 | | |
| Partner Region 1 | | |
| total | | 7500 |

| | | |
|------------------|--|------|
| Partner Region 2 | <i>Translation of seminar results and training materials</i> | 2500 |
| Partner Region 2 | <i>Print of seminar results</i> | 4000 |
| Partner Region 2 | | |
| Partner Region 2 | | |
| total | | 6500 |

Add rows if necessary

Equipment

| Partner region incurring the costs | Equipment | Costs (in EUR) |
|--|------------------------------------|----------------|
| Partner Region 1 | Beamer for exhibition and seminars | 1500 |
| Partner Region 1 | | |
| Partner Region 1 | | |
| Partner Region 1 | | |
| total | | 1500 |
| <p>Please indicate the depreciation rules applicable in your institution: Electronic devises and IT equipment are depreciated over 3 years.</p> | | |

| | | |
|--|--|--|
| Partner region 2 | | |
| Partner region 2 | | |
| Partner region 2 | | |
| Partner region 2 | | |
| total | | |
| <p>Please indicate the depreciation rules applicable in your institution:</p> | | |

Add rows if necessary

Other costs on the basis of real costs

| Partner region incurring the costs | Type of costs | Costs (in EUR) |
|---------------------------------------|---|----------------|
| <i>Partner Region 1</i> | <i>Material for art exhibition (canvas, frames, ...)</i> | <i>2500</i> |
| <i>Partner Region 1</i> | <i>Rent conference venue for teacher training seminar</i> | <i>2000</i> |
| <i>Partner Region 1</i> | <i>Invitation experts</i> | <i>2500</i> |
| Partner Region 1 | | |
| Partner Region 1 | | |
| total | | 7000 |

| | | |
|-------------------------|---|-------------|
| <i>Partner region 2</i> | <i>Rent conference venue for teacher training seminar</i> | <i>1000</i> |
| <i>Partner region 2</i> | <i>Invitation experts</i> | <i>1800</i> |
| Partner region 2 | <i>Material for art competition</i> | <i>2500</i> |
| Partner region 2 | | |
| total | | 5300 |

Add rows if necessary

E.3 Total requested grant amount

Please indicate below the total project costs and the total amount of your grant request per partner region.

Please note that the grant will cover the lump sum amount for mobility plus maximum 75% of the total non-mobility costs of the project. Indirect costs are not funded in Comenius Regio Partnerships.

| | Partner region 1 | Partner region 2 |
|--|------------------|------------------|
| A. Lump sum amount | 10 000 | 6 400 |
| | | |
| • Staff costs | 6 700 | 6 300 |
| • Subcontracting | 7 500 | 6 500 |
| • Equipment | 1 500 | 0 |
| • Other costs | 7 000 | 5 300 |
| B. Total non-mobility project costs | 22 700 | 18 100 |
| | | |
| Total project costs (A+B) | 32 700 | 24 500 |
| | | |
| Total grant amount (A + max 75% of B) | 27 025 | 19 975 |

Annex III

Calculation of non-mobility project costs in Comenius Regio Partnerships

The following table outlines basic conditions for calculating the non-mobility costs in Comenius Regio. It indicates how to apply the rules defined for centralised actions to Comenius Regio. In order to ease the understanding, some concrete examples are provided.

NAs might use this information to provide detailed information to the applicants or beneficiaries. **It is not recommended to publish this table in this format.**

| 4.F. MULTILATERAL PROJECTS, NETWORKS, ACCOMPANYING MEASURES, OBSERVATION AND ANALYSIS Text extracted from LLP Guide 2010, Part I, chapter 4F | HOW TO APPLY IT TO COMENIUS REGIO PARTNERSHIP FUNDING <i>If no other information is provided, the rule applies to Comenius Regio Partnerships.</i> |
|---|--|
| Grant applications must include a detailed estimated budget in which all prices are given in Euro. Applicants from countries outside the Euro zone must use the conversion rates published in the Official Journal of the EU, series C, on the date of publication of the Call for proposals. | |
| The estimated budget for the application must have revenue and expenditure in balance and show clearly the costs which are eligible for financing from the EC budget. | |
| The allocated grant will not cover more than 75% of the eligible costs. | <i>This applies only to the non-mobility costs as the lump sum amount for mobility is calculated on the basis of an assumed co-financing.</i> |

| | |
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| <p>Applicants shall base the project budget:</p> <ol style="list-style-type: none"> 1. On real daily staff cost rates. Under no circumstances may these exceed the maximum rates indicated in Table 5 below. Any excess amount will be considered as ineligible. The veracity of these costs may be the subject of an audit; 2. On real daily subsistence rates. Under no circumstances may these exceed the maximum rates published on the website of the Executive Agency. Any surplus will be considered as ineligible; 3. On real costs with regard to other categories of cost, as indicated in the application form. | <p><i>Travel and subsistence are covered by the mobility lump sum. Exceptions are mobilities outside LLP countries (in justified cases)</i></p> |
| <p>Eligible Costs</p> <p>The general context, nature and amount of expenditure will be considered when assessing eligibility.</p> <p>The following criteria apply to the cost category for which the cost is estimated and either the associated number of units (which will lead to the estimated cost applying the appropriate formula) or the estimated cost as such.</p> | <p><i>All the individual criteria listed in the other column apply also to costs reported under Comenius Regio.</i></p> |
| <p>To be considered as eligible, costs must satisfy the following general criteria:</p> <ul style="list-style-type: none"> ▪ They must relate to activities involving countries that are eligible to participate in the programme. Any costs relating to activities undertaken outside these countries or by organisations that are not registered in an eligible country are not eligible unless they are necessary for the completion of the project and duly explained and justified in the application form and /or in the report; ▪ They must be incurred by the legal bodies/institutions of the official | <p><i>It should be noted that in "duly explained and justified cases" Comenius Regio Partnerships can undertake activities outside LLP countries. This could be a study visit to learn from a specific best practice example. The related mobilities do not count as minimum mobilities in the lump sum part of the project budget. They would have to be mentioned under "other costs". If the related activity was not mentioned within</i></p> |

| | |
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| <p>consortium;</p> <ul style="list-style-type: none"> ▪ They must be connected with the project (i.e. relevant and be directly linked to the execution of the project in accordance with the work plan); ▪ They must be necessary for performance of the project; ▪ They must be reasonable and justified and they must accord with the principles of sound financial management, in particular in terms of value for money and cost effectiveness; ▪ They must be generated during the lifetime of the project; ▪ They must be actually incurred by the beneficiary and members of the consortium and be recorded in their accounts in accordance with the applicable accounting principles, and be declared in accordance with the requirements of the applicable tax and social legislation; ▪ They must be identifiable and verifiable. | <p><i>the application form, NA will have to approve it separately in writing in advance of its taking place. <u>Activities of this type should be an exception in Comenius Regio.</u> It is therefore recommended not to advertise this funding opportunity, but to allow it only in exceptional and justified cases.</i></p> <p><i>The project can start either on a fixed day or the day following the signature of the grant agreement by the NA.</i></p> |
| <p>The applicant's internal accounting and auditing procedures must permit direct reconciliation of the costs and revenue declared at the end of the project with the corresponding accounting statements and supporting documents. For scales of unit costs, this implies that the "number of units" must be recorded in appropriate documents (i.e. time sheets, presence lists, etc.).</p> <p>Where national taxation and accounting rules do not require an invoice, an accounting document of equivalent value means any document produced in order to prove that the accounting entry is accurate and which complies with the applicable accounting law.</p> | |
| <p>VALUE ADDED TAX</p> | |

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| <p>VAT is eligible only if the applicant can show that he is unable to recover it.</p> | |
| <p>NON-ELIGIBLE COSTS</p> <p>Under no circumstance can the following types of costs be considered as eligible:</p> <ul style="list-style-type: none"> ▪ return on capital; ▪ debt and debt service charges; ▪ provisions for losses or potential future liabilities (provisions for contractual and moral obligations, fines, financial penalties and legal costs); ▪ interest owed; ▪ doubtful debts; ▪ exchange losses; ▪ VAT, unless the applicant can show that he is unable to recover it; ▪ costs declared by the applicant and covered by another action or work programme receiving a European Union grant or any other source of funding; ▪ excessive or reckless expenditure; ▪ purchase of capital assets; ▪ in the case of rental or leasing of equipment, the cost of any buy-out option at the end of the lease or rental period; | <p><i>The second-last bullet point refers to costs related to the transfer of funds. These costs should in general not arise in Comenius Regio Partnerships as funds are not transferred across borders.</i></p> |

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| <ul style="list-style-type: none"> ▪ costs associated with the preparation of the application for the Lifelong Learning Programme; ▪ costs of opening and operating bank accounts (costs of transferring funds are eligible); ▪ costs incurred in relation to any document required to be submitted with the application (audit reports, etc.). | |
| <p>ELIGIBLE DIRECT COSTS</p> <p>The eligible direct costs for the action are those costs which, with due regard for the conditions of eligibility set out above, are identifiable as specific costs directly linked to performance of the action and which can therefore be booked to it directly. This document contains the definitions of a number of cost categories which are eligible, provided that they satisfy the general eligibility criteria set out above.</p> | |
| <p>ELIGIBLE INDIRECT COSTS</p> <p>The eligible Indirect costs are those costs which, with due regard for the conditions of eligibility described above, are neither identifiable as specific costs directly linked to the project nor can be booked to it directly, but which have nevertheless been incurred in the management of the project. They may not include any eligible direct costs.</p> <p>The indirect costs of the project eligible for EC funding are a flat rate amount set at a maximum of 7% of the total amount of eligible direct costs. The corresponding costs need not be justified by accounting documents.</p> <p>Indirect costs shall not be eligible under a project grant awarded to a beneficiary organisation which is already receiving an operating grant from the Commission during the period in question.</p> | <p><i>Indirect costs are not funded under Comenius Regio.</i></p> <p><i>Please note that communication costs related to a project activity (e.g. costs for sending invitations to a conference or seminar) can be reported under "Other costs". This concerns also the rent of premises which are used for project meetings, seminars, etc and for which the beneficiary has to pay. The costs have to be identifiable in the accounts and related to the project activities.</i></p> |

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| <p>Examples of indirect costs are:</p> <ul style="list-style-type: none"> ▪ All costs for equipment related to the administration of the project (i.e. PC's, portables, etc.) ▪ Communication costs (postage, fax, telephone, mailing, etc.) ▪ Infrastructure costs (rent, electricity, etc.) of the premises where the project is being carried out ▪ Office supplies ▪ Photocopies | |
| <p>Staff Costs</p> <p>The following applies to all partners of a consortium, e.g. the rules on staff costs apply to all partners (including the applicant) of the consortium.</p> | |
| <p>1) Costs relating to the following categories of staff are considered:</p> <ul style="list-style-type: none"> ▪ Statutory staff, having either a permanent or a temporary individual contract with a partner of the consortium. To be considered in this category, staff must report to the relevant partner organisation as an employee. ▪ Temporary staff recruited through a specialised external agency by any of the consortium partners; <p>Costs related to staff working through subcontracting shall be included under the category "Subcontracting costs" (see below). Staff members of project partners are not allowed to operate in a subcontracting capacity for the project.</p> | <p><i>If the applicant proposes to sub-contract staff for tasks such as translations, interpretation or web design, the NA should check that these staff is external to the applicant organisation or its proposed partners. It is <u>not</u> possible to pay own staff for these activities and declare the related costs under sub-contracting (see 3 bullet point).</i></p> |

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| <p>2) Applicants should base the project budget on real daily staff cost rates, which cannot exceed the maximum rate indicated in Table 5 below. Any surplus will be considered as ineligible. The veracity of these costs may be the subject of an audit.</p> | <p><i>In case it is difficult for an organisation to provide proof of the individual salary payment of an employee, the NA might accept information based on the organisation's wage rates. The responsibility for the veracity of the declaration remains with the applicant.</i></p> |
| <p>3) The rate of the country in which the partner organisation is registered will be applied, independent of where the tasks will be executed (i.e. a staff member of an organisation of Country A working fully or partly in Country B will be budgeted on the basis of the rates of Country A).</p> | |
| <p>4) Real daily staff cost rates are based on average rates corresponding to the applicant's usual policy on remuneration, comprising actual salaries plus social security charges and other statutory costs included in the remuneration. Non-statutory costs such as bonuses, leased car, expense account schemes, incentive payments or profit-sharing schemes are excluded.</p> | |
| <p>5) The applicant will define the category of staff and the number of days to be worked on the project, which must be commensurate with the nature of the project and the work plan.</p> | |
| <p>6) The estimated staff costs results from multiplying the number of days with the real daily staff cost rate.</p> | |
| <p>Staff costs may be included for all programmes and for all types of projects and networks. The cost of staff assigned to the action, either by the beneficiary or by the consortium partners, comprises actual salaries plus social security charges and other statutory costs included in the remuneration.</p> | |
| <p>Subsistence Costs</p> | <p><i>Travel and subsistence costs of staff</i></p> |

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| | <p><i>employed by the partners are covered by the mobility lump sum.</i></p> <p><i>The rules concerning subsistence costs apply where:</i></p> <ul style="list-style-type: none"> <i>- travel and subsistence of an external expert is paid under "other costs" (see below)</i> <i>- the beneficiary reports additional travel and subsistence costs to non-EU countries under "other costs"</i> |
| <p>(1) Subsistence costs for staff undertaking travel to another participating country in the framework of Multilateral projects, Networks, Accompanying Measures and Studies and Comparative Research are eligible. The budget should be based on the maximum rate in the Subsistence Costs table published on the website of the Executive Agency. Any surplus will be considered as ineligible. The rate to be applied is the one of the country of destination, i.e. where accommodation costs are incurred.</p> | |
| <p>(2) Costs may be claimed only for journeys directly connected to specific and clearly identifiable project-related activities. For information on charging Subsistence Costs for non-staff members please refer to Section 'Other Costs' and 'Subcontracting Costs'.</p> | |
| <p>(3) Reimbursement is based on the existing internal rules of the Partner organisations, which may be on an actual cost (reimbursement of receipts) or daily allowance basis. In either case, proof of attendance and overnight accommodation will be required to substantiate declared costs at reporting stage.</p> | |

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| <p>(4) Subsistence rates cover accommodation, meals and all local travel costs at the place of destination abroad (but not local travel costs incurred to travel from place of origin to place of destination). In calculating the number of days for which to apply the Daily Subsistence Rate it should be noted that a FULL day normally includes an overnight stay. In duly substantiated cases, a full day's allowance without an overnight stay may be allowed with a pro rata reduction (costs limited to 50% of the maximum) for accommodation.</p> | |
| <p>(5) A pro rata reduction must be applied if accommodation, meals and local travel costs are provided for by a third party.</p> | |
| <p>Eligible subsistence costs are calculated on the basis of scales of eligible unit costs. The Subsistence costs in Table 5b represent the maximum eligible daily rates. The resulting amounts will be included in the budget and will be taken into account when calculating the European Union contribution.</p> | |
| <p>Travel Costs</p> <p>Travel costs are allocated on the basis of real costs.</p> | <p><i>Travel and subsistence costs of staff employed by the partners are covered by the mobility lump sum.</i></p> <p><i>The rules concerning travel costs apply only where:</i></p> <ul style="list-style-type: none"> <i>- travel and subsistence of an external expert is paid under "other costs" (see below)</i> <i>- the beneficiary reports additional travel and subsistence costs to non-EU countries under "other costs"</i> |

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| <p>(1) Travel costs for staff taking part in the project are allowable, provided that they are in line with each partner's usual practices on travel costs.</p> | |
| <p>(2) Costs may be claimed only for journeys directly connected to specific and clearly identifiable project-related activities. For information on charging Travel Costs for non staff members please refer to Section "Other Costs" and "Subcontracting Costs".</p> | |
| <p>(3) Reimbursement is based on real costs, independent of the means of travel chosen (rail, bus, taxi, plane, hire car). Partners are required to use the cheapest means of travel (e.g. use Apex tickets for air travel and take advantage of reduced fares, where this is not the case then a full explanation should be provided).</p> | |
| <p>(4) The travel cost for a journey should include all costs and all means for travel from the point of origin to the point of destination (and vice versa) and may include visa fees, travel insurance and cancellation costs.</p> | |
| <p>(5) Expenses for private car travel (personal or company cars), where substantiated and where the price is not excessive, will be refunded as follows (whichever is the cheapest):</p> <ul style="list-style-type: none"> • Either a rate per km in accordance with the internal rules of the organisation concerned up to a max of €0.22; • Or the price of a rail, bus or plane ticket (see point (3) above). Only one ticket shall be reimbursed, independently of the number of people travelling in the same vehicle. | |
| <p>(6) For hire cars (maximum category B or equivalent) or taxis: the actual cost where this is not excessive compared with other means of travel (also taking account of any influencing factors such as time, large volume of luggage due to the nature of the project). Reimbursement takes place independently of</p> | |

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| the number of people travelling in the same vehicle. | |
| For Comenius Multilateral projects involving mobility activities during Initial Teacher Training, travel costs (based on real costs) and subsistence costs will be recorded separately under Other Costs. The rules for travel and subsistence cost apply. | |
| Equipment costs | |
| <p>(1) Purchase, rent or lease of equipment (new or second-hand), including the installation, maintenance and insurance costs, is considered eligible.</p> <ul style="list-style-type: none"> • only when specific and necessary for achieving the goals of the project/action. Proposed equipment costs must always be clearly explained and specifically justified. The rules for procurement apply (see below); • provided that it is depreciated in accordance with the tax and accounting rules applicable to the beneficiary / consortium partner incurring the cost, and generally accepted for items of the same kind. Only the portion of the equipment's depreciation corresponding to the duration of the action and the rate of actual use for the purposes of the action may be taken into account. The applicant must explain the rules applied. If the nature and/or the context of its use justify different treatment, this should be duly justified. | <p><i>Depreciation has to be applied in <u>all</u> EU programmes whatever the grant amount. Depreciation starts in the month of purchase and covers only the period of actual use for the action for which the grant is awarded.</i></p> <p>Example: Region A needs a beamer for their project activities. The purchase is fully justified. The rules the beneficiary's organisation has to follow indicate that the beamer has to be depreciated with duration of 36 months. The region buys it only in month 3 of their project and uses it effectively 22 months. In this case they will receive 22/36 of the actual price.</p> <p>If the beamer is only partly used for the project, but e.g. 50% for other activities, the eligible costs must be reduced accordingly.</p> |
| (2) All equipment related to the administration of the project (i.e. PC's, portables, etc.) and all equipment purchased before the start of a project can be covered only by the indirect costs of the project. | |
| (3) The total cost for equipment may not be more than 10% of the eligible direct costs of the project. | <i>The 10% are calculated on the basis of the total project costs, including the mobility lump sum.</i> |
| Subcontracting costs | |

| | |
|---|---|
| <p>(1) Costs entailed by procurement contracts for the purposes of carrying out specific and limited work for the project, can be considered eligible when awarded by a partner to an external body, organisation or individual (only if not employed by any of the Partner organisations of the consortium). This includes work such as translation, interpretation and printing, etc.</p> | |
| <p>(2) In order to maintain the concept of the project partnership, the management and the general administration of the project may not be subcontracted.</p> | |
| <p>(3) Costs are based on a verifiable estimate or, if the subcontractor is identified, on the basis of an offer. The estimate/offer will cover all costs (i.e. staff costs plus travel costs, etc.).</p> | |
| <p>(4) The applicant will award the contract to the tender offering best value for money, that is to say, to the tender offering the best cost-benefit ratio, in compliance with the principles of transparency and equal treatment for potential contractors, care being taken to avoid any conflict of interests.</p> | |
| <p>(5) The following specific European Union rules with regard to procurement apply:</p> <ul style="list-style-type: none"> • Contracts with a value below €12.500 can be paid on a presentation of an invoice; • Contracts with a value between €12.500 and €25.000 are subject to a procedure involving at least three tenderers; • Contracts between €25.000 and €60.000 are subject to a procedure involving at least five tenderers; • For contracts of a value over €60.000, national rules with regard to procurement apply. | <p><i>Most contracts will be below 12.500 Euro; in the rare case that a contract exceeds this amount, the rule has to be applied.</i></p> |

| | |
|---|---|
| <p>(6) The total costs for subcontracting may not be more than 30 % of the total direct costs of the project</p> | <p><i>The 30% are calculated on the basis of the total project costs, including the mobility lump sum.</i></p> |
| <p>Other Costs</p> <p>Other costs are allocated on the basis of real costs.</p> | |
| <p>(1) Costs arising directly:</p> <ul style="list-style-type: none"> • from requirements imposed by the Grant Agreement are eligible (dissemination of information, specific evaluation of the action, audits, reproduction, translation etc.), including the costs of any financial services (notably the cost of financial guarantees); • from the realisation of specific activities or of products/results of the project are eligible (e.g. the organisation of seminars where the seminar is foreseen as a product/result and where task-related costs are easily identifiable), the production of proceedings of a seminar, the production of a video, the purchase of product-related consumables (reams of paper for printing of publications, blank DVD), etc. | <p><i>Costs mentioned under the first bullet point are e.g. translation costs if the grant agreement requires the beneficiary to submit a translation of a document, report etc. In most Comenius Regio Partnerships these costs will not arise</i></p> |
| <p>(2) Only activities which are specific and necessary for achieving the goals of the project are considered eligible. Proposed costs must always be duly justified.</p> | |
| <p>(3) When travel and/or subsistence costs are reimbursed to third parties (i.e. for the costs of people who are neither staff of the partners in the consortium, nor subcontractors), the rules applicable to the reimbursement of costs for staff of the partners in the consortium will be applied.</p> | <p><i>This point refers e.g. to the invitation of external experts to a seminar or conference, where the partners pay travel and subsistence. In this case the calculation has to be based on the rules for calculating travel and subsistence costs.</i></p> <p><i>This provision does not apply to sub-</i></p> |

| | |
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| | <i>contracted external experts (e.g. running a seminar, evaluating a conference); the contract with the expert should already include his/her travel and subsistence costs.</i> |
| (4) All costs incurred through subcontracting must be mentioned under the "subcontracting" category. The category "Other costs" can only contain costs incurred by the partners themselves. | |
| (5) In certain cases, other costs which are not covered by the other cost categories mentioned above may also be considered eligible. Some examples are: one-off costs for press releases and publicity, purchase of copyrights and other Intellectual Property Rights, purchase of information materials (books, studies and electronic data); conference fees; registration fees for conferences; rental of exhibition space, etc. Also travel costs and subsistence costs for Comenius Multilateral projects involving mobility activities during Initial Teacher Training are covered under this heading. | <i>This last sentence does not refer to Comenius Regio.</i> |
| All costs related to the administration of the project (i.e. consumables, supplies, photocopying costs, telephone costs, paper, etc.) are covered by indirect costs of the project. | |

Annex IV – Budget examples

This annex provides concrete examples for Comenius Regio budgets. It aims to explain the different rules by giving concrete examples

General rules:

| | Partner region (example) | Comments |
|--|-----------------------------|---|
| A. Lump sum amount | 10 000 | - as defined in the relevant table - |
| | | |
| • Staff costs | 6 700 | |
| • Subcontracting | 7 500 | Not more than 30% of total project costs |
| • Equipment | 1 500 | Not more than 10% of total project costs |
| • Other costs | 7 000 | |
| B. Total non-mobility project costs | 22 700 | Maximum amount to be granted is 25 000 Euro, but the total non mobility project costs can be higher |
| | | |
| Total project costs (A+B) | 32 700 | |
| | | |
| Total grant amount (A + max 75% of B) | 27 025 | The total grant amount consist of the lump sum amount (A) and maximum 75% of the total non-mobility projects. Please note that the grant amount for the non-mobility costs can NEVER exceed 25 000 Euro. |

Example A

| | Partner region (example) | Comments |
|--|-----------------------------|---|
| A. Lump sum amount | 16.000 | - as defined in the relevant table - |
| • Staff costs | 15 000 | |
| • Subcontracting | 9 000 | Below 30 % of the total project cost |
| • Equipment | 5 000 | Below 10 % of the total project cost |
| • Other costs | 11 000 | |
| B. Total non-mobility project costs | 40 000 | |
| Total project costs (A+B) | 56 000 | |
| Total grant amount (A + max 75% of B) | 41 000 | 16 000 lump sum plus 25 000 Euro Comment: 75% of 40 000 Euro are 30 000 Euro. This amount exceeds the maximum amount of 25 000 Euro. Therefore the grant amount includes only the maximum amount eligible for non-mobility costs. |

Example B

| | Partner region (example) | Comments |
|--|-----------------------------|---|
| A. Lump sum amount | 10 000 | |
| • Staff costs | 6 500 | |
| • Subcontracting | 7 500 | |
| • Equipment | 4 000 | This amount exceeds the 10% threshold. It has to be reduced to 3 444 Euro |
| • Other costs | 7 000 | |
| B. Total non-mobility project costs | 25 000 | 24 444 |
| Total project costs (A+B) | 35 000 | 34 444 |
| Total grant amount (A + max 75% of B) | 28 750 | 28 333 Euro The final grant amount has to be reduced accordingly to the reduction of equipment costs. |

Please note that the calculation of the final grant amount at final report stage follows the same basic principles. At final report stage it is based on eligible costs reported by the beneficiary. It still has to respect the thresholds for equipment and sub-contracting and also the final grant amount for non-mobility costs is maximum 75% of the non-mobility costs incurred.

Example C

| | Approved budget at application stage | Budget at final report stage | Comments |
|--|--------------------------------------|------------------------------|---|
| A. Lump sum amount | 10 000 | 10 000 | If minimum number of mobilities has been conducted, the lump sum can be paid in full |
| | | | |
| • Staff costs | 6 500 | 6 800 | A higher amount can be accepted if it can be covered by a max shift of 10% of the budget from another cost category. In this case it would be possible to shift budget from sub-contracting to staff costs. In both cases it does not exceed the 10%. |
| • Subcontracting | 7 500 | 7 000 | Ok |
| • Equipment | 3 000 | 2 800 | Ok |
| • Other costs | 7 000 | 6 800 | Ok |
| B. Total non-mobility project costs | 24 000 | 23 400 | |
| | | | |
| Total project costs (A+B) | 34 000 | 33 400 | |
| | | | |
| Total grant amount (A + max 75% of B) | 28 000 | 27 550 | 10 000 lump sum + 17 550 (75% of the eligible non mobility costs) Please note: Also at final report stage the final grant amount for non-mobility costs is maximum 75% of the total non-mobility costs! |