

## 4. FINANCIAL PROVISIONS

### 4.A. GENERAL FINANCIAL CONDITIONS APPLICABLE TO ALL ACTIONS

The decision to award a grant in respect of an action is formalised either through a Grant Agreement to be signed by the two parties (the Agency and the grant beneficiary) or through a unilateral Decision of the Agency, notified to the grant beneficiary.

This Agreement or Decision shall contain the payment arrangements as well as the bank account or sub-account to which funds will be transferred.

Each project may give rise to the award of only one grant from the EU budget. The grant may not have the purpose or effect of producing a profit for the beneficiary. Grants may not be awarded retrospectively for activities already completed at the time of the submission of the grant application.

A grant may under no circumstances exceed the amount requested and may be below the amount requested by the applicant.

A grant is an incentive to carry out a project or activity which would not be feasible without the financial support of the European Union and is based on the principle of co-financing.

The Grant Agreement will lay down the arrangements and time limits for modification, suspension and termination of the Agreement or the Decision. Beneficiaries found to have seriously failed to meet their contractual obligations may have their agreements cancelled and/or be subject to financial penalties.

Grant Agreements or Decisions may be amended only by additional written Agreements or Decisions. Such additional Agreements or Decisions shall not have the purpose or the effect of making changes that would call into question the decision to award the grant or be contrary to the equal treatment of applicants. An additional Agreement or Decision cannot be issued after the end of the eligibility period of costs and activities specified in the initial Grant Agreement or Decision.

### 4.B. TYPES OF FINANCING

Please note that in the context of financial support provided by the European Union (EU), and throughout this document, the term "project" is understood to mean any of the Activity Types as described in section 1.B.

EU support may take the form of a lump sum<sup>21</sup>, a flat-rate<sup>22</sup> grant based on a scale of unit costs, or the reimbursement of a percentage of eligible costs. Depending on the

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<sup>21</sup> "Lump sums shall cover in global terms certain costs necessary for carrying out an action, or for the annual operation of a beneficiary, in accordance with the terms of the agreement and on the basis of an estimate." (Financial Regulation, Article 108a(a), point (b) and Implementing Rules to the Financial Regulation, Article 180a, point 2. See: [http://ec.europa.eu/budget/biblio/documents/regulations/regulations\\_en.cfm](http://ec.europa.eu/budget/biblio/documents/regulations/regulations_en.cfm))

<sup>22</sup> Flat-rate financing shall cover specific categories of expenditure which are clearly identified in advance either by applying a percentage fixed in advance or by the application of a standard scale-of-unit cost." (Financial

grant type, a combination of all or some of these types of grant support is possible. The budget for a project has to be drawn up accordingly.

- In the case of grants awarded as a lump sum, the beneficiary has to be able to prove that the activity for which grant support is awarded has really taken place, rather than the actual amount of expenditure. If the supported activity is realised in a satisfactory manner, the full grant amount is acquired. In the case of underperformance, reimbursement of (part of) the grant awarded will be normally required on the basis of the criteria laid down for each decentralised action.
- In the case of flat-rate grants using scales of unit costs (for example maximum daily rates for subsistence), the beneficiary does not have to justify the costs incurred but has to be able to prove the reality of activities resulting into the entitlement to a specific grant amount (for example the number of days spent abroad determine the maximum amount to which one is entitled for the stay).
- In the case of (the part of) a grant awarded on the basis of real costs, the beneficiary shall keep and be able to produce upon request all proofs of expenditure related to the expense items based on real costs.
- Eligible costs: the type of expenditure that is considered to be eligible within a budget for a project that is co-financed with European Union funding. The rules presented in this Guide are used as the basis to review the estimated expenditure presented in an application. In the event that expenditure fails to comply with these rules, all or part will be deemed "ineligible" (i.e. not the subject of European Union co-financing). At the end of the analysis the approved project budget will include only the eligible items.
- Reimbursement of a percentage of eligible costs: the applicant will define his expenditure in terms of real costs (where maximum eligible rates may apply). European Union financing will be calculated by applying a percentage to real eligible expenditure. The contribution will be reduced pro rata if, at final reporting stage, the project is not fulfilled or is only partially fulfilled or funds have been spent on ineligible expense items. Where the reported costs are less than foreseen, the contribution will be reduced by applying the percentage fixed in the Grant Agreement. Details will be included in the documentation provided for managing Grant Agreements.

## 4.C. MOBILITY GRANTS AWARDED FOR INDIVIDUALS

Mobility grants are based on various components of costs. The rates proposed below represent maximum amounts.

The budget for mobility activities is based on (a combination of) subsistence costs, travel costs and other costs. Where costs are based on scales of unit costs or on real costs, the general criteria for eligibility (see below) apply.

For short duration mobility (except Erasmus Student Mobility and Grundtvig Workshops) travel cost is based on real cost. In the case of mobility with a duration of 13 weeks or more, as well as in the case of Erasmus Student Mobility and Grundtvig Workshops, travel costs are deemed to be covered by the subsistence grant and no additional grant for travel is awarded.

### A. Subsistence Costs

For all mobility actions, the contribution to subsistence costs will be a flat-rate grant calculated on the basis of daily, weekly<sup>23</sup> or monthly rates. Subsistence costs cover accommodation, meals, local travel, the cost of telecommunications, including fax and Internet, insurance and all other sundries.

For mobility actions with duration of less than 13 full weeks, i.e. maximum 90 days (except Erasmus Student Mobility and Grundtvig Workshops), the awarded grants do not cover travel costs; these costs will be reimbursed on the basis of real costs. For mobility actions of a minimum duration of 13 full weeks, the awarded grants will be considered a global flat-rate contribution to cover all costs, including travel costs.

Support to subsistence costs is calculated as a flatrate on the basis of scales of unit costs of the host country.

**Persons with special needs** may benefit from specific financing measures. For the purpose of applying for a grant under the decentralised actions of the Lifelong Learning Programme, a person with special needs is defined as a potential participant whose individual physical, mental or health-related situation is such that his/her participation in the project / mobility action would not be possible without extra financial support.

The additional grant towards both subsistence and travel costs will be assessed case-by-case and based on real costs incurred. In such case, the grant may provide for the subsistence and travel costs of an accompanying person if justified. The individual situation should be described and the particular needs and extra costs attached to it should be detailed in the application. Based on these explanations, on the availability of funding, the national rules and potential national priorities, the National Agency will then judge whether extra support can be granted.

In some actions, the grant level awardable under these circumstances is subject to a maximum.

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<sup>23</sup> In this context, a week is equivalent to a mobility period of seven full consecutive days, including travel.

**NOTE:** Applicants should note that the amounts indicated in the following tables refer to the absolute maxima allowable across all countries participating in the programme. The actual amounts awarded by specific National Agencies vary from country to country and from one action to another, and may in some cases be significantly lower than the maximum amounts indicated in them. In determining the actual amounts to be awarded, National Agencies take into account in particular the total budget available to them, the volume of demand in their respective country and the need for equal treatment of all beneficiaries in their country. Applicants are therefore strongly advised to consult the website of the relevant National Agency in their country, in order to ascertain the actual amounts which they would be likely to receive if their application is successful.

*Comenius*

Applicants for Comenius initial teacher training mobility within Comenius multilateral projects must consult the Subsistence Costs table 5b in order to ascertain the maximum eligible amounts.

**Table 1a: Lifelong Learning Programme - Mobility - Subsistence - Maximum rates (in EUR) per host country and duration of stay. (For Erasmus student mobility see Table 1b)**

	Excluding travel and visa costs								Including travel and visa costs		
	Total amount first week						Total amount		Additional amount per week (wks 3 - 12)*	Total amount for 13 full weeks **	Additional amount per week (wks 14 - 45)*
	1 day	2 days	3 days	4 days	5 days	6 days	One week (7 days)	Two weeks			
BE	170	340	510	680	850	1.020	1.190	1.666	190	4.286	190
BG	110	220	330	440	550	660	770	1.078	123	2.852	123
CZ	150	300	450	600	750	900	1.050	1.470	168	3.796	168
DK	230	460	690	920	1.150	1.380	1.610	2.254	258	5.806	258
DE	160	320	480	640	800	960	1.120	1.568	179	4.023	179
EE	130	260	390	520	650	780	910	1.274	146	3.342	146
EL	160	320	480	640	800	960	1.120	1.568	179	4.064	179
ES	170	340	510	680	850	1.020	1.190	1.666	190	4.293	190
FR	200	400	600	800	1.000	1.200	1.400	1.960	224	5.033	224
IE	190	380	570	760	950	1.140	1.330	1.862	213	4.766	213
IT	190	380	570	760	950	1.140	1.330	1.862	213	4.793	213
CY	150	300	450	600	750	900	1.050	1.470	168	3.788	168
LV	130	260	390	520	650	780	910	1.274	146	3.382	146
LT	130	260	390	520	650	780	910	1.274	146	3.348	146
LU	170	340	510	680	850	1.020	1.190	1.666	190	4.294	190
HU	140	280	420	560	700	840	980	1.372	157	3.607	157
MT	140	280	420	560	700	840	980	1.372	157	3.539	157
NL	180	360	540	720	900	1.080	1.260	1.764	202	4.528	202
AT	180	360	540	720	900	1.080	1.260	1.764	202	4.538	202
PL	130	260	390	520	650	780	910	1.274	146	3.301	146
PT	150	300	450	600	750	900	1.050	1.470	168	3.775	168
RO	120	240	360	480	600	720	840	1.176	134	3.104	134
SI	160	320	480	640	800	960	1.120	1.568	179	4.055	179
SK	140	280	420	560	700	840	980	1.372	157	3.539	157
FI	210	420	630	840	1.050	1.260	1.470	2.058	235	5.293	235
SE	210	420	630	840	1.050	1.260	1.470	2.058	235	5.295	235
UK	230	460	690	920	1.150	1.380	1.610	2.254	258	5.829	258
IS	180	360	540	720	900	1.080	1.260	1.764	202	4.756	202
LI	260	520	780	1.040	1.300	1.560	1.820	2.548	291	6.560	291
NO	260	520	780	1.040	1.300	1.560	1.820	2.548	291	6.563	291
CH	260	520	780	1.040	1.300	1.560	1.820	2.548	291	6.507	291
HR	160	320	480	640	800	960	1.120	1.568	179	4.056	179
TR	140	280	420	560	700	840	980	1.372	157	3.693	157

\* For weeks 3-12 and 14-45, additional full weeks are counted on the basis of the amount indicated in the columns 'Additional amount for weeks 3-12 and 14-45'.

\*\* This includes a special amount covering travel and visa costs as they are included from 13 full weeks onwards.

The calculation method for an "incomplete" week is the number of additional days multiplied with 1/7 of the amount indicated in the columns 'Additional amount per week' for weeks 3-12 and 14-45. An exception is made for the second incomplete week for which the basis for calculation is the number of additional days multiplied by 1/7 of the difference between the amounts for one week and two weeks.

In the case of a stay with duration between 12 and 13 weeks (i.e. an incomplete 13<sup>th</sup> week) the basis for calculation will be the amount due for 12 weeks increased by 1/7 of the amount indicated in the columns 'Additional amount per week' for each additional day. The total amount thus obtained does not include travel and visa costs.

**Table 1b: Lifelong Learning Programme - Erasmus – Student Mobility Subsistence - Maximum rates (in EUR) per host country including travel<sup>24</sup>**

HOST COUNTRY	Monthly rate
Belgique/België/Belgien - BE	640
Balgarija - BG	401
Česká republika - CZ	539
Danemark - DK	858
Deutschland - DE	607
Eesti - EE	484
Ellas - EL	607
España - ES	625
France - FR	743
Eire/Ireland - IE	698
Italia - IT	682
Kypros - CY	536
Latvija - LV	476
Lietuva - LT	464
Luxembourg - LU	640
Magyarország - HU	507
Malta - MT	526
Nederland - NL	666
Österreich - AT	680
Polska - PL	493
Portugal - PT	544
Romania - RO	445
Slovenija - SI	573
Slovensko - SK	512
Suomi/Finland - FI	764
Sverige - SE	759
United Kingdom - UK	860
Island - IS	648
Liechtenstein - LI	939
Norge - NO	939
Schweiz/Suisse/Svizzera- CH	939
Hrvatska - HR	591
Türkiye - TR	525

## B. Travel Costs

For mobility actions with a duration of less than 13 full weeks, i.e. maximum 90 days (except Erasmus Student Mobility and Grundtvig Workshops), the NA will reimburse travel costs, on the basis of real costs incurred including any costs for entry/exit visas as required, either in total or in part only (by applying a ceiling or a maximum covering percentage). Any other costs related to the travel are ineligible.

If individuals reside in one of the overseas countries and territories listed in the Decision 2001/822/EC of the Council (see [Countries](#)) or have one of these territories as destination, real incurred travel costs shall – except in the case of Erasmus Student Mobility and Grundtvig Workshops – be reimbursed in total, independent of the duration of the mobility activity.

<sup>24</sup> For Erasmus Intensive Programmes, these rates do not include travel cost which can be (partially) reimbursed based on real cost.



When travel costs are allocated on the basis of real costs, the same rules apply as for travel costs for multilateral projects, networks and accompanying measures, except that travel insurance and any cancellation costs are deemed to be included in subsistence costs.

## C. Other costs

In addition to the grants for travel and subsistence referred to above, grants to help cover other costs will be available under certain actions of the programme, as follows:

### COMENIUS

#### *In-service training for school education staff*

- Course or seminar fees: A contribution may be granted on the basis of real costs, up to a maximum fixed at European level of 150 € per day (this maximum may be lower in some countries)
- Linguistic preparation: A lump sum may be granted up to a maximum of 500 € per participant (this maximum may be lower in some countries). (Note: a grant for linguistic preparation is not allowable where the training itself aims exclusively or predominantly at the improvement of language skills).

#### *Assistantships*

- Pedagogic, linguistic and cultural preparation: A lump sum may be granted up to a maximum of 500 € per participant (this maximum may be lower in some countries). The eligible activities are induction meetings, linguistic preparation and preparation relating to Content and language integrated learning (CLIL)

### LEONARDO DA VINCI

#### *Mobility (Initial vocational training, People on the labour market, VET professionals)*

- Pedagogic, linguistic and cultural preparation: A lump sum may be granted up to a maximum of 500 € per participant (this maximum may be lower in some countries).

### GRUNDTVIG

#### *In-service training for adult education staff*

- Course fees: A contribution may be granted on the basis of real costs, up to a maximum fixed at European level of € 150 per day (this maximum may be lower in some countries)
- Pedagogic, linguistic and cultural preparation: A lump sum may be granted up to a maximum of 500 € per participant (this maximum may be lower in some countries). (Note: a grant for linguistic preparation is not allowable where the training itself aims exclusively or predominantly at the improvement of language skills)



### *Assistantships*

- Pedagogic, linguistic and cultural preparation: A lump sum may be granted up to a maximum of 500 € per participant (this maximum may be lower in some countries).

### *Visits and Exchanges*

- Conference or seminar fees: A contribution may be granted on the basis of real costs, up to a maximum fixed at European level of € 150 per day (this maximum may be lower in some countries).
- Pedagogic, linguistic and cultural preparation: A lump sum may be granted up to a maximum of 500 € per participant (this maximum may be lower in some countries).

### *Workshops*

- Pedagogic, linguistic and cultural preparation: A lump sum may be granted up to a maximum of 500 € per participant (this maximum may be lower in some countries).

### *Senior Volunteering Projects*

- The "Other costs" relating to the individual volunteers participating in the projects are covered in section 4.D below.

## **D Specific Financial Rules for Comenius Individual Pupil Mobility**

The applications for funding can only be submitted by schools located in the countries participating to the action. Please consult the specific eligibility rules of the Comenius Individual Pupil Mobility action in the LLP Guide 2013: Part II - Explanations by action.

### **Grants for sending and hosting schools**

Schools sending and hosting pupils receive a lump sum grant, consisting of the following components:

#### 1. Sending school:

- A lump sum of 150€ per pupil for organisational costs based on tasks defined in the *Guide to Comenius Individual Pupil Mobility*, Section 2, Roles and responsibilities.
- A lump sum for the linguistic preparation of 120€ per pupil. The need for linguistic preparation has to be justified by the sending school in the application form.

#### 2. Host school:

- A lump sum of 500€ per pupil for organisational costs based on tasks defined in the *Guide to Comenius Individual Pupil Mobility*, Section 2, Roles and responsibilities.

The lump sum grant amount for the sending school and the host school will be paid to the sending school by its National Agency. The sending school is responsible for transferring the amount to the host school on the basis of a written request (the template for this request is provided in the *Guide to Comenius Individual Pupil Mobility*).



## Grants for participating pupils

The grant for participating pupils will cover the following costs:

- Return ticket (domestic travel included) will be covered at 100% of real eligible costs. Use of the cheapest means and fares (Economy class flight ticket, 2<sup>nd</sup> class train ticket) is obligatory. The NA may establish a ceiling in order to avoid exaggerated costs.
- Monthly allowance is awarded as a flat-rate amount (to contribute to e.g. study material and local transport). The sum for the 1<sup>st</sup> month is higher in order to cover expenses occurring at the beginning of the stay abroad. For the amount per host country, see the Table 1c below:

**Table 1c: Monthly allowances** (per hosting country):

Country	1st month	Further months
Belgique/Belgie - BE	175	105
Bulgaria- BG	110	66
Ceska Republika - CZ	147	88
Danmark - DK	235	141
Eesti - EE	133	80
Ellas - EL	166	100
Espana -ES	172	103
France - FR	203	122
Italia - IT	187	112
Latvija - LV	130	78
Lithuania - LT	127	76
Luxembourg - LU	175	105
Magyarország - HU	139	83
Malta - MT	144	86
Nederland - NL	182	109
Oesterreich - AT	186	111
Polska - PL	135	81
Portugal - PT	149	89
Rumania- RO	122	73
Slovenija -SI	158	95
Slovensko -SK	140	84
Suomi - FI	208	125
Sverige - SE	208	125
Island - IS	177	106
Liechtenstein - LI	257	154
Norge - NO	249	154
Schweiz / Suisse / Svizzera / Svizra - CH	257	154
Hrvatska - HR	163	98
Türkiye - TR	144	86

The amount for the pupil's travel and the pupil's monthly allowance will be paid to the sending school by its National Agency. The monthly allowance will be transferred by the sending schools to the parent(s)/guardian(s) of the pupil or to the pupil.

#### 4.D. GRANTS FOR ORGANISATIONS IMPLEMENTING MOBILITY (ERASMUS, LEONARDO DA VINCI AND GRUNDTVIG)

In the case of Erasmus, Leonardo da Vinci and some Grundtvig mobility actions, the mobility activities are organised by institutions/organisations, such as for example higher education institutions, VET / adult education organisations or consortia. These mobility actions require the clear commitment from the sending or hosting organisation to ensure quality in all dimensions (pedagogic as well as logistic) of the mobility period. These organisations are responsible for managing the mobility grants to the individuals. The levels and rules for the grants for participants are described above. Additionally, the organisations receive a contribution to the costs for organising the mobility activities. This support is given for the organisation, not the individual.<sup>25</sup>

##### ERASMUS AND LEONARDO DA VINCI

###### Grant to sending institutions/consortia for the Organisation of Mobility

A maximum scale of unit costs applies to calculate the grant to sending institutions/consortia for the Organisation of Mobility. Scales are defined per group of outgoing persons and, in the case of Erasmus, also for incoming invited teaching staff from enterprises. For the first 25 persons out of the total concerned mobilities scale 1 applies, then the next scale for the 26th to 100th person etc.

**Table 2: Erasmus and Leonardo da Vinci - Maximum scale of unit costs to apply to calculate grants to higher education institutions and placement consortia to ensure quality of the mobility arrangements for students and staff, including Erasmus student placements**

Scale 1 (1st to 25th person)	390 €/beneficiary
Scale 2 (26th to 100th person)	315 €/beneficiary
Scale 3 (101th to 400th person)	225 €/beneficiary
Scale 4 (> 400th person)	180 €/beneficiary

##### ERASMUS AND GRUNDTVIG

###### Grants to institutions for organising Erasmus Intensive Language Courses (EILC), Erasmus Intensive Programmes (IP) and Grundtvig Workshops

The grant is awarded as a lump sum amount.

<sup>25</sup> All amounts are in EUR per person/beneficiary unless otherwise indicated.

**Table 3a: Erasmus and Grundtvig - Maximum lump sum amounts (in EUR) for organising Erasmus Intensive Language Courses (EILC) and Intensive Programmes (IP) and Grundtvig Workshops**

Country			Erasmus EILC	Erasmus IP and Grundtvig Workshops
Belgique/België/Belgien	BE	Belgium	6.160	7.180
Balgarija	BG	Bulgaria	3.860	4.500
Česká republika	CZ	Czech Republic	5.190	6.050
Danemark	DK	Denmark	8.260	9.630
Deutschland	DE	Germany	5.840	6.810
Eesti	EE	Estonia	4.660	5.430
Ellas	EL	Greece	5.840	6.810
España	ES	Spain	6.020	7.010
France	FR	France	7.150	8.340
Eire	IE	Ireland	6.720	7.830
Italia	IT	Italy	6.570	7.650
Kypros	CY	Cyprus	5.160	6.010
Latvija	LV	Latvia	4.580	5.330
Lietuva	LT	Lithuania	4.470	5.210
Luxembourg	LU	Luxembourg	6.160	7.180
Magyarország	HU	Hungary	4.880	5.690
Malta	MT	Malta	5.060	5.900
Nederland	NL	Netherlands	6.410	7.470
Österreich	AT	Austria	6.540	7.630
Polska	PL	Poland	4.750	5.540
Portugal	PT	Portugal	5.240	6.100
Romania	RO	Romania	4.280	4.990
Slovenia	SI	Slovenia	5.520	6.430
Slovensko	SK	Slovakia	4.930	5.740
Suomi/Finland	FI	Finland	7.360	8.570
Sverige	SE	Sweden	7.310	8.520
United Kingdom	GB	United Kingdom	8.280	9.650
Island	IS	Iceland	6.240	7.270
Liechtenstein	LI	Liechtenstein	9.040	10.530
Norge	NO	Norway	9.040	10.530
Schweiz/Suisse/Svizzera/Svizra	CH	Switzerland	9.040	10.530
Hrvatska	HR	Croatia	5.690	6.630
Türkiye	TR	Turkey	5.050	5.890

## GRUNDTVIG – SENIOR VOLUNTEERING PROJECTS

Organisations sending and hosting volunteers receive a single grant, consisting of the following components:

### 1. sending costs:

- a) a flat-rate grant, based on the number of outgoing volunteers, to cover organisational costs as home organisations and costs linked to the project as a whole, as well as the cultural, linguistic and personal preparation of the volunteers they send out and costs related to the follow-up of their experience upon return (see **Table 3b** below)
- b) a variable grant for the travel costs of the volunteers they send out, based on and to be accounted for as real costs (see Section 4C above);

## 2. hosting costs:

- a) a flat-rate grant, based on the number of incoming volunteers, to cover organisational costs as host organisation and costs linked to the project as a whole (see **Table 3b** below)
- b) a flat-rate grant per volunteer based on scales of unit costs, to cover board and lodging, insurance, local travel and support to the incoming volunteers during their volunteering period (see **Table 1a** above).

**Table 3b: Grundtvig Senior Volunteering Projects – Maximum scale of unit costs for organising mobility of senior volunteers**

	Per volunteer
Sending organisation	800 €
Hosting organisation	390 €

## 4.E. PARTNERSHIPS

Partnerships are (often small-scale) projects for practical cooperation between organisations from at least 3 countries, with the exception of Bilateral Partnerships under Comenius which involve only two countries. One institution / organisation per Partnership is the “coordinator”; the others are “partners”. The Partnership application is jointly prepared by all the institutions participating, but each institution receives its grant from its own National Agency. Partnership grants are awarded for a 2-year duration.

The activities of Partnerships consist of **local activities** in a partner's own organisation (learning activities, fieldwork, research, etc) and **mobility activities** to visit partner institutions abroad (project meetings, study visits, staff exchanges, class exchanges, learning exchanges etc.).

The rules for Partnership projects are broadly the same, no matter under which programme they are implemented (Comenius, Grundtvig, Leonardo da Vinci), though the grants awarded may vary to some extent from one country or programme to another.

### Lump sums

Each participating institution receives a project grant in the form of a lump sum as a contribution towards all its project costs: travel and subsistence during mobility periods and costs linked to local project activities. Grants are defined on the basis of a minimum number of “mobilities” that the participating institution intends to carry out during the agreement period. One “mobility” corresponds to one trip abroad carried out by one person in the framework of the Partnership. The Grant Agreement defines the types of eligible mobility activities. At Final Report stage, beneficiaries are not requested to submit proofs of expenditure, but they will need to provide evidence that the activities foreseen in their application have been carried out in a full and satisfactory manner.

### Nota bene:

To take account of the needs of staff or pupils/learners with special needs, or if mobility is planned to or from partners located in one of the territories listed as “Overseas Countries and Territories” (see the section 1.C. “Which countries participate in the

programme?"), the minimum number of mobilities may be reduced by up to 50%. For example, an institution which anticipates major additional costs linked to mobility activities with participants with special needs can ask its National Agency for a reduction of the minimum number of mobilities linked to grant amount requested. If the National Agency accepts the request, the grant amount stays the same but the minimum required number of mobilities will be lower.

**Table 4: Comenius, Leonardo da Vinci and Grundtvig – maximum lump sum amounts for Partnerships**

The table below shows the maximum grant amounts for each Partnership type, based on the number of planned mobilities. The actual amounts awarded by National Agencies vary from country to country and may in some cases be significantly lower than the maximum amounts indicated below. Applicants are strongly advised to consult the website of the relevant National Agency in their country, in order to ascertain the actual amounts which they would be likely to receive if their application is successful.

Partnership type		Minimum number of mobilities per partner in a 2-year Partnership	Maximum lump sum grant per partner	Maximum lump sum grant per partner	Maximum lump sum grant per partner
			COMENIUS	LEONARDO DA VINCI	GRUNDTVIG
<b>Multilateral Partnerships</b>	<b>Small</b> number of mobilities	4	10.000 €	10.000 €	15.000 €
	<b>Limited</b> number of mobilities	8	15.000 €	15.000 €	17.500 €
	<b>Average</b> number of mobilities	12	20.000 €	20.000 €	20.000 €
	<b>High</b> number of mobilities	24	25.000 €	25.000 €	25.000 €
<b>Bilateral Partnerships</b>	Bilateral <b>Comenius</b> Partnerships - Small group class exchange of 10 to 19 pupils.	12	20.000 €	-	-
	Bilateral <b>Comenius</b> Partnerships - Large group class exchange of 20 pupils or more	24	25.000 €	-	-

#### **Exception: Comenius Regio Grants**

Comenius Regio grants consist of a lump sum funding for mobilities plus a grant based on real costs for additional activities. The contribution to these additional costs are not included in the mobility lump sum in order to allow Comenius Regio Partnerships to conduct different activities including the organisation of larger scale conferences or the implementation of research activities and studies, for instance.

The grant amount for additional project costs is limited to a maximum of 25.000 EUR.

The table below sets out the maximum lump sum amounts for mobilities within Comenius Regio Partnerships. Like in other partnerships one "mobility" corresponds to one trip abroad, carried out by one person working for one of the organisations included in the application. The authorities of participating countries will determine the actual amount applicable in each country.

<b>Comenius Regio Partnerships</b>	<b>Partnership categories</b>		long distances (> 300 km)	Short distances (< 300 km)
	<b>Small</b> number of mobilities	4	4.000 €	2.000 €
	<b>Limited</b> number of mobilities	8	8.000 €	4.000 €
	<b>Average</b> number of mobilities	12	10.000 €	5.000 €
	<b>High</b> number of mobilities	24	20.000 €	10.000 €

Applicants are asked to present a budget for any additional costs. For this budget the following rules apply

- General conditions for the eligibility of costs as outlined in chapter 4.F of this Guide.
- Definition of cost categories (staff costs, subcontracting, equipment, and other costs) as outlined in chapter 4.F of this Guide. The relevant sections also describe the detailed conditions under which costs are regarded as eligible for funding.
- Indirect costs are not eligible for funding in Comenius Regio. Indirect costs are those related to the administration of the project (e.g. overhead costs, telecommunication, office supplies).
- Costs for subcontracting may be funded up to a maximum of 30 % of the total project costs (including the lump sum amount for mobilities).
- Costs for equipment may be funded up to a maximum of 10% of the total project costs (including the lump sum amount for mobilities). The costs for equipment must be depreciated in accordance with the tax and accounting rules applicable to the beneficiary incurring the costs.
- It is necessary to supply evidence of co-financing of project activities by the beneficiary. This co-financing should cover at least 25 % of the additional costs.

#### 4.F. MULTILATERAL PROJECTS, NETWORKS, ACCOMPANYING MEASURES

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 EU budget.

The allocated grant will not cover more than 75% of the eligible costs.

Applicants shall base the project budget:

1. on real daily staff cost rates. Under no circumstances may these exceed the maximum rates indicated in **Table 5a** 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 indicated in **Table 5b** below. Any surplus will be considered as ineligible;
3. on real costs with regard to other categories of cost, as indicated in the application form.

## Eligible Costs

The general context, nature and amount of expenditure will be considered when assessing eligibility.

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**.

To be considered as eligible, costs must satisfy the following general criteria:

- 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. Any amendment to the activities that involves other countries must have the prior specific approval of the Executive Agency. Certain costs incurred in / from / to third countries participating under the art. 14(2) of the Decision establishing the LLP are eligible (see chapter 1.C above);
- They must be incurred by the **legal entities/institutions of the official consortium**<sup>26</sup>;
- 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**<sup>27</sup>, in particular in terms of value for money and cost-effectiveness;
- They must be **generated** during the lifetime of the project<sup>28</sup>;
- 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**.

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,

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<sup>26</sup> The Decision establishing the Lifelong Learning programme defines for projects with a "project coordinator" and "project partners" the term "multilateral grouping", which is the equivalent for "consortium".

<sup>27</sup> Costs shall be defined in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness. The principle of economy requires that costs shall be defined in due time, in appropriate quantity and quality and at the best price. The principle of efficiency is concerned with the best relationship between resources employed and results achieved. The principle of effectiveness is concerned with attaining the specific objectives set and achieving the intended results.

<sup>28</sup> I.e. generated by an activity that takes place during the lifetime (duration) of the project / action. Activities taking place before or after the period specified in a Grant Agreement are not eligible for funding.

this implies that the "number of units" must be recorded in appropriate documents (i.e. time sheets, presence lists, etc.).

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.

#### **VALUE ADDED TAX**

VAT is eligible **only if** the applicant can show that he is unable to recover it.

#### **NON-ELIGIBLE COSTS**

Under no circumstance can the following types of costs be considered as eligible:

- 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;
- 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.).

#### **ELIGIBLE DIRECT COSTS**

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.

#### **ELIGIBLE INDIRECT COSTS**

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.



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.

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.

Examples of indirect costs are:

- 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

### Staff Costs

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.

- 1) Costs relating to the following categories of staff are considered:
  - 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;

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.

- 2) Applicants should base the project budget on real daily staff cost rates, in accordance with the usual salary policy of the organisation. However, any amount that exceeds the maximum eligible daily rates indicated in **Table 5a** below will be considered as ineligible. The veracity of these costs may be the subject of an audit.
- 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).
- 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.
- 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.

- 6) The estimated staff costs results from multiplying the number of days with the real daily staff cost rate.

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.

**Table 5a: Maximum eligible daily rates (in EUR) for Staff costs – Multilateral Projects, Networks, Accompanying measures**

Country			Manager	Researcher Teacher Trainer	Technica l	Administrativ e
Belgique/Belgie	BE	Belgium	460	360	240	214
Balgarija	BG	Bulgaria	67	60	46	31
Česká republika	CZ	Czech Republic	134	110	80	58
Danemark	DK	Denmark	398	340	277	217
Deutschland	DE	Germany	419	310	221	203
Eesti	EE	Estonia	102	75	59	42
Ellas	EL	Greece	279	218	157	122
España	ES	Spain	321	212	163	117
France	FR	France	435	351	257	193
Eire	IE	Ireland	309	328	239	178
Italia	IT	Italy	454	298	200	174
Kypros	CY	Cyprus	316	235	146	99
Latvija	LV	Latvia	81	66	52	38
Lietuva	LT	Lithuania	75	62	47	34
Luxembourg	LU	Luxembourg	496	349	282	220
Magyarország	HU	Hungary	107	86	65	44
Malta	MT	Malta	119	99	77	58
Nederland	NL	Netherlands	310	271	215	170
Österreich	AT	Austria	449	302	244	194
Polska	PL	Poland	109	86	66	49
Portugal	PT	Portugal	258	181	122	77
Romania	RO	Romania	124	95	74	47
Slovenia	SI	Slovenia	240	182	146	92
Slovenská republika	SK	Slovakia	121	98	86	70
Suomi /Finland	FI	Finland	368	255	196	163
Sverige	SE	Sweden	360	303	250	192
United Kingdom	GB	United Kingdom	355	334	231	158
Island	IS	Iceland	368	335	289	186
Liechtenstein	LI	Liechtenstein	449	302	244	194
Norge	NO	Norway	440	367	311	239
Hrvatska	HR	Croatia	213	192	154	97
Schweiz / Suisse / Svizzera / Svizra	CH	Switzerland	478	354	252	232
Türkiye	TR	Turkey	141	90	59	38
Albania	AL	Albania	31	22	18	14
The former Yugoslav Republic of Macedonia	MK	The former Yugoslav Republic of Macedonia	88	64	41	31
Serbia	RS	Serbia	96	69	45	33
Bosnia and Herzegovina	BA	Bosnia and Herzegovina	93	67	44	32
Montenegro	ME	Montenegro	94	68	44	32

### Third country partners

Staff costs in third countries not included in the table above must be broken down into categories 1 to 4 of the International Standard Classification of Occupations (ISCO). They may not exceed the real daily staff rates in the organisation concerned and in all instances the following maximum amounts apply:

- Staff category 1 (maximum amount EUR 450/day)
- Staff category 2 (maximum amount EUR 300/day) – University Professors
- Staff category 3 (maximum amount EUR 250/day)
- Staff category 4 (maximum amount EUR 125/day)

### Subsistence Costs

- (1) Subsistence costs for staff undertaking travel to another participating country in the framework of Multilateral projects, Networks and Accompanying Measures are eligible. The budget should be based on the maximum rate in the Subsistence Costs table 5b below. 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.
- (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'.
- (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.
- (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.
- (5) A pro rata reduction must be applied if accommodation, meals and local travel costs are provided for by a third party.

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.

**Table 5b: Maximum eligible daily rates (in EUR) for Subsistence costs for Multilateral Projects, Networks, Accompanying measures**

Country			Daily rates (€)
Belgique/Belgie	BE	Belgium	232
Balgarija	BG	Bulgaria	145
Česká republika	CZ	Czech Republic	195
Danemark	DK	Denmark	311
Deutschland	DE	Germany	220
Eesti	EE	Estonia	175
Ellas	EL	Greece	220
España	ES	Spain	227
France	FR	France	269
Eire	IE	Ireland	253
Italia	IT	Italy	247
Kypros	CY	Cyprus	194
Latvija	LV	Latvia	172
Lietuva	LT	Lithuania	168
Luxembourg	LU	Luxembourg	232
Magyarország	HU	Hungary	184
Malta	MT	Malta	191
Nederland	NL	Netherlands	242
Österreich	AT	Austria	246
Polska	PL	Poland	179
Portugal	PT	Portugal	197
Romania	RO	Romania	161
Slovenia	SI	Slovenia	208
Slovenská republika	SK	Slovakia	186
Suomi/Finland	FI	Finland	277
Sverige	SE	Sweden	275
United Kingdom	GB	United Kingdom	312
Island	IS	Iceland	235
Liechtenstein	LI	Liechtenstein	340
Norge	NO	Norway	340
Schweiz / Suisse / Svizzera / Svizra	CH	Switzerland	340
Hrvatska - HR	HR	Croatia	214
Türkiye	TR	Turkey	190
Albania	AL	Albania	171
The former Yugoslav Republic of Macedonia	MK	The former Yugoslav Republic of Macedonia	158
Serbia	RS	Serbia	154
Bosnia and Herzegovina	BA	Bosnia and Herzegovina	170
Montenegro	ME	Montenegro	158

## Travel Costs

Travel costs are allocated on the basis of real costs.

- (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.
- (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".

- (3) 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.
- (4) 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 best value for money tickets for air travel and take advantage of reduced fares, where this is not the case then a full explanation should be provided).
- (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):
  - 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.
- (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 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**

- (1) Purchase, rent or lease of equipment (new or second-hand), including the installation, maintenance and insurance costs, is considered eligible
  - 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 "Subcontracting costs" below);
  - provided that, in case of purchase only, the equipment 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.
- (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.
- (4) Third Country partners cannot claim Equipment costs

## Subcontracting costs

- (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.<sup>29 30</sup>
- (2) In order to maintain the concept of the project partnership, the management and the general administration of the project may not be subcontracted.
- (3) Costs are based on a verifiable estimate or, if the subcontractor is identified in accordance with the procedures set out in 4 and 5 below, on the basis of an offer. The estimate/offer will cover all costs (i.e. staff costs plus travel costs, etc.).
- (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.
- (5) The following specific European Union rules with regard to procurement apply:
  - 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.
- (6) The total costs for subcontracting may not be more than 30 % of the total direct costs of the project
- (7) Third Country partners cannot claim Subcontracting costs

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<sup>29</sup> This refers to individuals who may be self-employed i.e. who are responsible for their own social security or social contributions, pensions and taxes. National legislation on the definition of these individuals can vary and should always be considered.

<sup>30</sup> Covers also consultants, who provide one-off services for which a fee is received.

## Other Costs

Other costs are allocated on the basis of real costs.

- (1) The category "Other costs" can only contain costs incurred by the partners themselves.
- (2) Costs arising directly:
  - 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.
- (3) All costs incurred through subcontracting must be mentioned under the "subcontracting" category
- (4) Only activities which are specific and necessary for achieving the goals of the project are considered eligible. Proposed costs must always be duly justified.
- (5) 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.
- (6) 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.

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.

## 4.G. JEAN MONNET PROGRAMME – KEY ACTIVITY 1

Grants awarded under the Jean Monnet Programme provide an EU co-financing in the form of grants for the support of European integration studies in universities all over the world. They are primarily intended to cover the cost of teaching activities offered for a period of three academic years and costs related to the organisation of conferences and seminars in the field of European integration studies for a period of one or two years.



Under this Call, two funding systems will co-exist depending on the different type of Jean Monnet actions.

For Jean Monnet Chairs, *ad personam* Jean Monnet Chairs, Teaching Modules and Information and Research Activities a new **system of flat-rate financing** for the awarding of grants under the Jean Monnet Programme, Key Activity 1, will apply.

For Jean Monnet Centres of Excellence, Associations of Professors and Researchers and Multilateral Research Groups the traditional eligible budget-based costs financing will continue to apply.

## I.- FLAT-RATE FINANCING SYSTEM

The system of flat-rate is established in support of teaching activities (Jean Monnet Chairs, *ad personam* Jean Monnet Chairs and Teaching Modules) and the organisation of conferences, round tables etc. (Information and Research Activities). The flat-rate grant for teaching activities is awarded according to the **number of teaching hours for Jean Monnet Chairs, *ad personam* Jean Monnet Chairs and Modules and takes into account the number of participants in relation to the organisation of conferences and workshops for Information and Research Activities.**

### I.1 - Jean Monnet Chairs, *ad personam* Jean Monnet Chairs and Teaching Modules

The flat-rate grant amount is determined on the basis of a calculated national *teaching cost per hour*. The following method is used:

- a. The calculated national teaching cost per hour is multiplied by the (minimum) number of hours required for a Teaching Module (120 hours) or the Jean Monnet Chair and *ad personam* Jean Monnet Chairs (270 hours).
- b. A 'top-up' percentage of 10% for a Jean Monnet Chair and *ad personam* Jean Monnet Chair and of 40% for a Teaching Module is added to the above mentioned costs basis. This top-up percentage takes account of the additional academic activities included in a Teaching Module and a Chair (such as staff costs, travel and subsistence costs, dissemination costs, costs for teaching materials and indirect costs).

The top-up percentage is higher for a Teaching Module than for a Chair because for this action type it is expected that more additional (accompanying) activities will take place and that several different teachers/professors may be involved.

The final grant is obtained by applying the maximum 75% EU funding of total project costs and by respecting the maximum grant ceiling for each project type (45,000€ for Jean Monnet Chairs and 21,000€ for Teaching Modules).



**Table 6– National teaching cost per hour for Jean Monnet Chairs, *ad personam* Jean Monnet Chairs and Teaching Modules**

EU Member states	Teaching cost scales (€)	Other countries	Teaching cost scales (€)
Austria	200	Antigua and Barbuda	94
Belgium	193	Australia	200
Bulgaria	80	Bahrain	177
Cyprus	148	Barbados	97
Czech Republic	125	Brunei Darussalam	200
Denmark	200	Canada	199
Estonia	100	Croatia	101
Finland	182	Equatorial Guinea	102
France	180	Hong Kong, China	200
Germany	196	Iceland	177
Greece	151	Israel	143
Hungary	98	Japan	176
Ireland	176	Korea Republic	145
Italy	166	Kuwait	200
Latvia	87	Libya	87
Lithuania	89	New Zealand	140
Luxembourg	200	Norway	200
Malta	120	Oman	129
Netherlands	200	Russian Federation	97
Poland	98	Saudi Arabia	127
Portugal	121	Seychelles	89
Romania	80	Singapore	200
Slovakia	114	Switzerland	200
Slovenia	139	Trinidad and Tobago	133
Spain	167	United States	200
Sweden	200		
United Kingdom	198	<b>All other countries</b>	80

## **I.2 - Information and Research Activities (IRA) and Information and Research Activities for Learning EU at School (IRA\_LEU)**

The flat-rate grant amount is determined on the basis of a calculated *allowance scale for participants* in the following way:

- a. The calculated allowance scale for participants, which covers non-local contributors' participation costs and their travel and subsistence costs, is multiplied by the total number of participants and by the number of days over which the event runs.

b. A fixed amount of 5,000 € for the IRA and 25.000 € for the IRA for Learning EU at School covering all other costs related to the organisation of the events, including production and dissemination costs is added to the result of the above mentioned calculation.

The final grant is obtained by applying the maximum EU 75% funding of total project costs and by respecting the maximum grant ceiling for this project type (40,000€ for IRA and 60.000 € for the IRA for Learning EU at School).

Please note that Jean Monnet grants awarded under the flat rate system cover the entire set of activities planned in the application form and not only teaching activities (Chairs, Modules) or conference participant costs (Information and Research Activities, including "Learning EU at School"). Types of costs that can be covered are staff costs, travel and subsistence costs including costs for invited professors, dissemination costs (including publications, website, etc.), costs for teaching materials, indirect costs, costs for research etc.

The table indicating the allowances for local and non-local participants as well as the details on the calculation of individual grants according to the system of flat-rate financing are to be found on the website of the Executive Agency:

[http://eacea.ec.europa.eu/llp/funding/2013/call\\_jean\\_monnet\\_action\\_ka1\\_2013\\_en.php](http://eacea.ec.europa.eu/llp/funding/2013/call_jean_monnet_action_ka1_2013_en.php)

The allowance scale for non-local participants (covering accommodation and subsistence cost) is based on Commission per diem rates but applying a reduction of 35€ in order to take into account lunch expenses that are already covered by the allowance scale for local participants.

## **II. - BUDGET-BASED COSTS FINANCING**

### **II.1 - Jean Monnet Centres of Excellence, Associations of Professors and Researchers and Multilateral Research Groups**

For Jean Monnet Centres of Excellence, Associations of Professors and Researchers and Multilateral Research Groups, the traditional budget-based approach with eligible costs applies and 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 three actions concerned must have revenue and expenditure in balance and show clearly the costs which are eligible for financing from the EU budget. The applicant must indicate the sources and amounts of any other EC funding received or applied for in the same financial year for the same action or for any other action and for routine activities.

The percentage of own resources indicated in the revenue part of the estimated budget is considered a guaranteed minimum, to be respected in the final account. The allocated grant will not cover more than 75% of the eligible costs.



## Staff costs

The cost of staff assigned to the action, either by the beneficiary or by the co-beneficiaries, comprises actual salaries plus social security charges and other statutory costs included in the remuneration.

The staff costs will have to be justified by the applicant. If these costs exceed the maximum rates indicated in Table 5a above, the surplus will be considered as ineligible.

### *Additional criteria for Staff Costs for Jean Monnet projects*

For non-EU Member States, staff costs may not exceed the normal costs for each staff category in the country concerned.

Staff costs must be broken down into categories 1 to 4 of the International Standard Classification of Occupations (ISCO). In any case, the following maximum amounts apply:

- Staff category 1 (maximum amount EUR 450/day)
- Staff category 2 (maximum amount EUR 300/day) – University Professors
- Staff category 3 (maximum amount EUR 250/day)
- Staff category 4 (maximum amount EUR 125/day)

## Subsistence costs

Subsistence costs may be included for all types of projects.

The subsistence costs will have to be justified by the applicant. If these costs exceed the maximum rates indicated in Table 5b above, the surplus will be considered as ineligible. For non-EU Member States, these costs should be based on the maximum rate indicated on the Jean Monnet pages of the web site of the Executive Agency.

## Travel Costs

Travel costs are allocated on the basis of real costs. The criteria to be applied are the same as for multilateral projects, networks and accompanying measures.

## Equipment Costs

Equipment costs are allocated on the basis of real costs. The criteria to be applied are the same as for multilateral projects, networks and accompanying measures.

## Other Costs

Other costs are allocated on the basis of real costs. The criteria to be applied are the same as for multilateral projects, networks and accompanying measures.

## Teaching Costs

In duly justified cases, this costs category can also apply to Jean Monnet Centres of Excellence. In this case, the national teaching cost per hour indicated in Table 6 above has to be applied.

If the teaching costs exceed the maximum rates indicated, the surplus will be considered as ineligible. The veracity of these costs may be the subject of an audit.