



# **The Marie Curie Actions FP7 Financial Guidelines.**

SPECIFIC PROVISIONS RELATED TO MARIE CURIE  
ACTIONS FINANCED UNDER THE FP7 "PEOPLE"  
PROGRAMME

Part 2: projects funded under calls for proposals  
provided under Work Programmes for 2011 and  
subsequent years (other than IRSES and COFUND)

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These guidelines should be read in conjunction with the FP7 Guide on Financial Issues (available at [ftp://ftp.cordis.europa.eu/pub/fp7/docs/financialguide\\_en.pdf](ftp://ftp.cordis.europa.eu/pub/fp7/docs/financialguide_en.pdf).)

#### **Preliminary comments:**

- The document is intended as a guide and beneficiaries must always refer to the specific requirements of the People Work Programme relevant to the Grant Agreement. The People Work Programmes are available for download at [http://cordis.europa.eu/fp7/mariecurieactions/library\\_en.html](http://cordis.europa.eu/fp7/mariecurieactions/library_en.html). Further copies of this Guide, together with other information related to projects funded under the Marie Curie Actions, can be found on the following web-site: <http://ec.europa.eu/mariecurieactions>.
- The Marie Curie actions financed under the People Specific Programme are subject of two specific model grant agreements: a multi beneficiary and a mono beneficiary version. Each of these model grant agreements have their tailored Annex II – “General conditions”. A table of correspondence, linking the articles of these Marie Curie grant agreements to the corresponding articles of the FP7 standard model grant agreement, is attached for reference.
- The specificities of the Marie Curie multi beneficiary grant agreement (not covered in parts 1 and 2 of the guide to Financial Issues relating to FP7 indirect actions) can be summarised as follows:
  - Article II.15 on the identification of direct and indirect costs and Article II.17 on the financial contribution of the Union has been redrafted to give full consideration to the specificities of the Marie Curie actions providing for:
    - (i) direct costs concerning the appointment of researchers under the project on the basis of flat rate allowances;
    - (ii) direct costs concerning the contribution to the research/training expenses, organisation of international conferences and management of the consortium activities by the beneficiary (host);
    - (iii) indirect costs on the basis of a flat rate.
  - The eligibility of costs and the financial contribution of the Union are further detailed in Annex III to the Marie Curie grant agreement.
  - Annex II does not contain an article on upper funding limits (ref. Article II.16 of the FP7 standard model grant agreement) as Marie Curie actions are funded up to 100% of the total estimated eligible costs, according to predefined flat rates and/or on an actual eligible cost basis as outlined in the Annex III and calculated during negotiation.
- The Marie Curie mono beneficiary grant agreement differs more significantly. In addition to the changes listed above for the Marie Curie multi beneficiary grant agreement, the following changes can be highlighted:
  - Article 1 – "Accession to the grant agreement" and Article II.2 – "Organisation of the consortium and the role of coordinator" have been deleted as this grant agreement does not provide for a consortium, represented by a coordinator, with subsequent accession to the grant agreement of other beneficiaries. References in the grant agreement or its Annex II to the consortium or the coordinator have been adjusted accordingly.
  - Annex II does not contain provisions on competitive calls (ref. Article II.35 of the FP7 standard model grant agreement), not having any relevance to the individual fellowship grant agreement.
- COFUND and IRSES, which have a different financial regime, are two Marie Curie actions whose applicable financial rules are not dealt with in this guide.
- **As of Work Programme 2011 several changes to the structure of the cost categories of the Marie Curie actions hereby concerned have been brought about. The main modifications with regard to the structure that applied until Work Programme 2010 are mentioned in a box at the end of each section.**

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# 1. General principles

The Marie Curie actions discussed in this guide can be classified into two types of actions:

## **Host driven actions (mono and multi beneficiary):**

- ITN - Marie Curie Initial Training Networks  
As of Work Programme 2012 the following types of networks are possible:
  - *ITN-Multi*: Multi-partner ITN (at least three participants),
  - *EID*: European Industrial Doctorates (2 participants: academic + private)
  - *IDP*: Innovative Doctoral Programmes (1 participant)
- IAPP - Marie Curie Industry-Academia Partnerships and Pathways

## **Individual fellowships (mono beneficiary):**

- IEF - Marie Curie Intra-European Fellowships for Career Development
- IOF - Marie Curie International Outgoing Fellowships for Career Development
- IIF - Marie Curie Incoming International Fellowships
- CIG - Career Integration Grants

Researchers addressed under the 'People' Specific Programme are of at least postgraduate or equivalent level and are classified on the basis of professional experience (see definitions below).

**Early-stage researchers** must be, at the time of recruitment by the host organisation, in the first four years (full-time equivalent) of their research careers and have not yet been awarded a doctoral degree.

**Experienced researchers** must, at the time of the relevant deadline for submission of proposals or recruitment by the host organisation, depending on the action, be in possession of a doctoral degree or have at least four years of full-time equivalent research experience. In ITN, experienced researchers must also, at the time of recruitment by the host organisation, have less than five years of full-time equivalent research experience.

**Full-time equivalent research experience** is measured from the date when a researcher obtained the degree which would formally entitle him or her to embark on a doctorate, either in the country in which the degree was obtained or in the country in which the research training is provided.

The eligible expenses that can be charged to the project can be divided into the following cost categories:

- **Category 1:** Monthly living allowance
- **Category 2:** Monthly mobility allowance
- **Category 3:** Contribution to the training expenses of eligible researchers and research/transfer of knowledge programme expenses
- **Category 4:** Management activities
- **Category 5:** Contribution to overheads (indirect costs)
- **Category 6:** Other types of eligible expenses

The financial contribution of the Union to the Marie Curie actions takes, in general, the form of grants comprising of predetermined scale of unit costs (flat rates) for various categories of expenses. Where different, this is clearly stated in the relevant section.

Due to the differing nature of the actions, not all cost categories are used in each action. Table 1 below shows the applicable cost categories for each action and full details of the conditions for each cost category can be found in the relevant section (Sections 1.1. to 1.6) of this guide.

*Table 1. Applicable Cost Categories per Action*

Action	Cost categories					
	1	2	3	4	5	6
<b>ITN</b>	✓	✓	✓	✓	✓	-
<b>IAPP</b>	✓	✓	✓	✓	✓	✓
<b>IEF/IOF/IIF</b>	✓	✓	✓	-	✓	✓ (1)
<b>CIG</b>	-	-	-	-	-	✓

(1) Category 6 is only applicable to IIF in the case of a return phase.

### **1.1. Category 1 - Monthly living allowance (ITN, IAPP, IEF, IOF, IIF)**

Category 1 provides a monthly living allowance for the researcher. It takes into account the level of experience of the researcher and the cost of living in the country of the host.

For the purpose of salary calculation there are three levels of experience:

- Early-stage researchers (< 4 years of experience)
- Experienced researchers (4-10 years of experience)
- Experienced researchers (> 10 years experience)

Researchers should always be appointed under an employment contract with full social security coverage. Only in adequately documented cases, such as for short stays, or where national regulation would prohibit this possibility can a researcher be appointed under a status equivalent to a fixed amount fellowship with minimum social security ("*Stipends*").

The annual living allowance rates are specified in the relevant Work Programme. Table 2 below provides, by means of an example, the allowances specified in the Work Programme 2011. These amounts are subject to the applicable country correction coefficient specified in the relevant Work Programme to adjust to the cost of living of the country where the project is carried out.

*Table 2. Reference ANNUAL rates for monthly living allowances (example for Work Programme 2011)*

Researcher experience	WP 2011 <sup>(1)</sup>	
	A <sup>(2)</sup>	B <sup>(3)</sup>
Early-stage researchers	38 000	19 000
Experienced researchers (4-10 years of experience) <sup>(4)</sup>	58 500	29 250
Experienced researchers (> 10 years experience) <sup>(4)</sup>	87 500	43 750

- (1) Amounts are expressed in Euros. Refer to the relevant Work Programme for subsequent years.
- (2) Employment contract/fellowship with full social security coverage.
- (3) Fixed amount fellowship with minimum social security coverage.
- (4) In the case of Visiting Researchers appointed in an ITN project, the reference rates are increased by 30%.

Column A in Table 2 is the gross amount in Euros per year and per category to be used for the salary of the researchers recruited under an employment contract, the employer's social security charges and eligible<sup>1</sup> compulsory deductions from gross salary under national applicable legislation (taxes and employee's social security charges).

Column B in Table 2 gives the amount in Euros per year and per category to be paid (as a minimum) to the researchers who receive a fixed-amount fellowship with minimum social security coverage. Fixed amount fellowships with minimum social security coverage are exceptional. Researchers can only be recruited under a fixed-amount fellowship with minimum social security coverage if this is compatible with national legislation of the beneficiary and **prior written agreement of the Research Executive Agency (REA) is always required**. The beneficiary must ensure that minimum social security coverage has been provided to the researcher. The minimum social security coverage required for researchers recruited under a fixed-amount fellowship shall include at least sickness and maternity benefits (and equivalent paternity benefits), invalidity benefits, benefits in respect of accidents at work and occupational diseases<sup>2</sup>. These minimum standards of social security coverage are required by the Commission/REA when a researcher is recruited under a fixed-amount fellowship, whether or not the country in which the project will be carried out has any regulations on this matter.

**Important notice:**

**Maternity leave**

*For maternity benefits it has to be noted that the Commission/REA can decide, on request by the beneficiary, to augment the sum of the total grant to cover for the additional **mandatory (under national law or any other rule imposed on the beneficiary and thus not at its discretion) and non-refundable (from social security schemes or private insurances) charges.***

<sup>1</sup> Please see FAQ: Is the Italian tax IRAP eligible within the project.

<sup>2</sup> Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004.

### **Living allowance**

The living allowance is a **financial contribution of the Union** to the salary costs of the researcher (gross salary and employer's social security charges). The net salary paid out to the researcher will result from deducting all compulsory social security contributions as well as direct taxes (e.g. income tax) from the gross salary amounts according to the law applicable to the agreement concluded between the beneficiary and the researcher. The beneficiary, regardless the source of finance, may pay a **top-up** to the researcher in order to complement this contribution.

### **Underpayments**

The REA will not accept underpayments to a researcher for categories 1&2 and will insist on corrective action by making additional payments to the researcher concerned. For more details please see Question 1 of the FAQ.

**Changes compared to previous work programmes (2007-2010):  
The living allowance and mobility allowance are now split in two cost categories (1 and 2) whilst they were previously part of one cost category (A) in the Work Programmes 2007-2010.**

## **1.2. Category 2 - Monthly mobility allowance (ITN, IAPP, IEF, IOF, IIF)**

Category 2 provides a monthly mobility allowance to cover expenses linked to the personal household, relocation and travel expenses of the researcher.

The amounts are subject to the applicable country correction coefficient specified in the relevant Work Programme to adjust to the cost of living of the country where the project is carried out.

The rates, prior to the application of the relevant country coefficient, are specified in the relevant Work Programme. Table 3 below provides, by means of an example, the rates specified in the Work Programme 2011 and takes due account of the researcher's family situation.

Table 3. Reference MONTHLY rates for mobility allowance

<b>Family situation</b>	<b>Mobility monthly allowance<sup>(1)</sup></b>
Researcher without family	700
Researcher with family	1000

(1) Amounts are expressed in Euros. Refer to the relevant Work programme for subsequent years.

Family is defined as persons linked to the researcher by (i) marriage, or (ii) a relationship with equivalent status to a marriage recognised by the national legislation of the country of the beneficiary or of the nationality of the researcher, or (iii) dependent children who are actually being maintained by the researcher.

For the Individual Fellowships (**IEF, IOF, IIF**) the reference date for the family situation is the relevant deadline for submission of the proposal. For the host driven actions (**ITN, IAPP**) the reference date for the family situation is the date

of appointment of the researcher to the project. No changes to the allowance will be made if the family status of the researcher changes after that date.

**Important notice:**

**Mobility allowance**

*It is the status of being married or having an equivalent relationship or having dependent children that determines the entitlement to the higher mobility allowance. There is no obligation for the family to travel with the seconded/recruited researcher.*

**Flat rates for categories 1-2**

*Flat rates specified under categories 1-2 aim at providing the researcher with a minimum level of remuneration. The beneficiary therefore undertakes to reserve the total allowance calculated on the basis of the flat rates for the categories 1 and 2 listed above to cover the costs for the appointment of the researcher (including social security charges). Notwithstanding any additional contribution which might be paid by the beneficiary to the researcher, the beneficiary shall use the totality of the allowances to maximise the payments to the researcher. In the case of a financial audit or a certificate on the financial statements (CFS)<sup>3</sup> the beneficiary will need to provide evidence of the appointment of the researcher including proof of payment of the salary to the researcher and of the deductions for social security etc. The REA will not accept underpayments to a researcher for categories 1 and 2 and will insist on corrective action by making additional payments to the researcher concerned.*

**Underpayments**

*The REA will not accept underpayments to a researcher for categories 1&2 and will insist on corrective action by making additional payments to the researcher concerned. For more details please see Question 1 of the FAQ.*

**Changes compared to previous work programmes (2007-2010):**

***The travel expenses of the researcher and his/her family are now included in the mobility allowance whilst they were previously covered by the cost category B (travel allowance) in the Work Programmes 2007-2010.***

***The mobility allowance is no longer linked to the physical transnational mobility of the researcher.***

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<sup>3</sup> As per Article 34 of the Rules for Participation, a certificate on the financial statements shall be compulsory only whenever the cumulative amount of interim payments and balance payments made to a participant is equal to EUR 375 000 or more for an indirect action. However, for indirect actions of a duration of 2 years or less, not more than one certificate on the financial statements shall be requested from the participant, at the end of the project. Certificates on the financial statements shall not be required for indirect actions entirely reimbursed by means of lump sums or flat rates.



### **1.3. Category 3 - Contribution to the training expenses of eligible researchers and research/transfer of knowledge programme expenses (ITN, IAPP, IEF, IOF, IIF)**

Category 3 provides a contribution per researcher-month managed by the beneficiary for expenses related to the participation of the researcher in research and training activities (contribution to research-related costs, meetings, conference attendance, training actions, courses etc).

In addition, in IAPP and ITN only, this contribution covers expenses related to:

- the execution of the training/partnership project (for example publication of vacant positions, internal training actions, training materials, etc),
- the coordination between beneficiaries (for example partnership meetings, secondment of staff, etc),
- the organisation of international conferences, workshops and events open to beneficiaries outside the network, including: organisational expenses (invitation of keynote speakers, publications, rental of premises, web casting) and participation fees of eligible researchers from outside the partnership.

The rates are specified in the relevant Work Programme. Table 4 below provides, by means of an example, the rates specified in the Work Programmes 2011 and 2012.

*Table 4. MONTHLY rates for contribution to the training expenses of eligible researchers and research/transfer of knowledge programme expenses*

<b>Actions</b>	<b>Contribution to the training expenses of eligible researchers and research/transfer of knowledge programme expenses <sup>(1)</sup></b>
IEF, IOF, IIF	800
IAPP	1800
ITN 2011	1800
ITN 2012: Multi-ITN	1800
ITN 2012: IDP & EID	1200

(1) Amounts are expressed in Euros and relate to Work Programmes 2011 and 2012. Refer to relevant Work Programme for the subsequent year.

For each researcher-month of actual employment, except Visiting Researchers in ITN, the beneficiary is entitled to the corresponding monthly amount in Category 3 and for the purposes of financial reporting for Category 3, beneficiaries should report the full flat rate for each fellow month.

#### **Important notice for category 3:**

*The flat rate provided under category 3 refers to expenditure directly managed by the beneficiary hosting the researcher. The beneficiary is not required to declare actual expenditure incurred. However, where the Commission/REA obtains evidence that the beneficiary is not supporting the participation of the researcher in research and training activities as described in the proposal and reflected in Annex I of the grant agreement, it may decide that the conditions for granting the flat rate are not fulfilled. In*

*such cases it may, notwithstanding other measures to address non-performance against obligations spelled out in the grant agreement, refuse payment of the flat rate.*

*Therefore, in the case of a financial audit or in the context of obtaining a certificates on the financial statements, the beneficiary needs to demonstrate that an employment contract/agreement with the researcher has been provided, that eligibility conditions for recruitment of the researcher were complied with and that the researcher worked on the project (this can include lab books, scientific articles, library records, etc.*

**Changes compared to previous work programmes (2007-2010):**

***This cost category merges the cost categories D, E and F used in previous work programmes (2007-2010).***

***The distinction between a laboratory-based and non-laboratory based project is not longer relevant.***

**1.4. Category 4: Management activities (ITN, IAPP)**

*Category 4 provides a contribution of maximum of 10% of the total EU contribution per project for management activities.*

Management costs cover, among other, the cost of the salary of a person dedicated to assist with the administrative, legal or financial management of the project, the fee to an external independent auditor<sup>4</sup> for submitting mandatory certificates on the financial statements, participation in mid-term review meetings etc. A portion of the salary of the scientist-in-charge corresponding to the time spent on the administrative duties performed may also be charged to category 4. A non-exhaustive list of such activities can be found in Annex II, Article II.15 of the Grant Agreement. They notably include:

- maintenance of the consortium agreement (for multi beneficiary projects);
- the overall legal, ethical, financial and administrative management for each of the beneficiaries;
- obtaining the certificates on the financial statements and costs relating to financial audits and technical reviews;
- any other management activities foreseen by the annexes.

***Important notice:***

***No scientific management costs can be charged under this category***

*Coordination of research and technological development activities can not be charged under management costs.*

***Charging average personnel costs***

<sup>4</sup> In the case of public or international organisations, this certification may be provided by a competent public official.

*The Marie Curie grant agreement allows flexibility in how personnel costs are calculated so that the EU research grant-holders can apply their usual accounting methods when requesting reimbursement for average personnel costs. Beneficiaries can declare average personnel costs under this cost category provided that the costs declared on the basis of average rates:*

- are calculated in accordance with the usual cost accounting practice;*
- are based on actual costs (i.e. computed from data from the payroll figures registered in the statutory accounts of the entity);*
- are excluding ineligible costs (see Article II.14.3 of the multi-beneficiary grant agreement) or double funding (e.g. costs which are to be considered as indirect costs covered by the flat rate under category H);*
- are calculated on the basis of productive time (rather than billable hours).*

**Real cost category**

*Category 4 is a real cost category. Therefore full records of expenditure must be retained and provided to the REA (or any person/organisation acting on its behalf) upon request. For any salary costs charged to Category 4, timesheets must be completed and retained.*

**Changes compared to previous work programmes (2007-2010):  
Category 4 is not applicable to IEF, IOF, IIF, therefore management costs can no longer be charged to projects funded under these actions.**

**1.5. Category 5: Contribution to overheads (indirect costs) (ITN, IAPP, IEF, IOF, IIF)**

Indirect costs are all those eligible costs which cannot be identified by the beneficiary as being directly attributed to the project but which can be identified and justified by its accounting system as being incurred in direct relationship with the eligible direct costs attributed to the project.

The following costs may be considered, by way of example, as overheads: costs connected with infrastructures and the general operation of the organisation such as hiring or depreciation of buildings and plant, water/gas/electricity, maintenance, insurance, supplies and petty office equipment, communication and connection costs, postage, etc. and costs connected with horizontal services such as administrative and financial management, human resources, training, legal advice, documentation, etc.

In case a financial audit demonstrates that certain direct costs were effectively implemented through subcontracting or related to resources made available by third parties not used in the premises of the beneficiary, the amount of indirect costs can be decreased.

The overhead rates are specified in the relevant Work Programme. Table 5 below shows, by means of an example, the overheads rates specified in the Work Programme 2011 applied per action.

Table 5. Contribution to overheads

Action	WP 2011 <sup>(1)</sup>
	<b>Indirect costs</b>
<b>ITN, IAPP</b>	10% of the direct costs excluding subcontracting and resources made available by third parties which are not used in the premises of the beneficiary
<b>IEF, IOF, IIF</b>	700 per researcher-month <sup>(1)</sup>

(1) Amounts are expressed in Euros. Refer to the relevant Work Programme for subsequent years.

For the Individual Fellowships (IEF, IOF, IIF) the reference rates are subject to the applicable country correction coefficient specified in the 2011 Work Programme.

**Important notice:**

*The cost incurred for obtaining mandatory certificates on the financial statements from independent external auditors are considered as subcontracted management costs and can therefore not be taken as a basis for calculating indirect costs.*

*For multi-beneficiary Grant Agreements overheads are strictly limited to 10% per partner per period. Beneficiaries having claimed less than 10% in previous periods will be welcome to submit an additional, corrective Form C to claim the balance.*

**1.6. Category 6: Other types of eligible expenses (IAPP, CIG, IIF return phase)**

**INDUSTRY-ACADEMIA PARTNERSHIPS AND PATHWAYS (IAPP)**

With respect to IAPP, participating SMEs can charge small equipment expenses to the project up to a maximum of 10% of the total negotiated contribution to the SME beneficiary, provided that they are:

- duly justified for the project;
- based on real costs;
- with prior agreement by the Commission/REA (always agreed upon during negotiations);
- limited to the depreciation charge calculated in accordance with the usual accounting practices of the beneficiary.

**CAREER INTEGRATION GRANTS (CIG)**

With respect to CIG, a flat rate per researcher/year is specified in the relevant Work Programme. For the Work Programme 2011 this rate is set at 25 000 per researcher/year. This amount is managed by the host organisations with the

objective to improve the career prospects for the lasting integration of researchers in Europe.

### **INCOMING INTERNATIONAL FELLOWSHIPS RETURN PHASE (IIF-RETURN PHASE)**

With respect to IIF Return Phase a flat rate per researcher/year is specified in the relevant Work Programme. For the Work Programme 2011 this rate is set at 15 000 per researcher/year. This contribution is granted to support the reintegration of the researcher within the return host organisation.

#### ***Important notice:***

##### ***IAPP***

*Category 6 in IAPP is a real cost category and therefore full records of expenditure must be retained and provided to the REA (or any person/organisation acting on its behalf) upon request.*

##### ***CIG***

*The CIG flat rate is not subject to justification or approval of actual cost incurred. It nevertheless remains subject to justification that the conditions for the allowance based on the flat rates are fulfilled (i.e. reported researcher/months were actually executed). Therefore, in the case of a financial audit, beneficiaries would need to provide proof of the recruitment of the researcher (employment contract/agreement) and proof that the researcher worked on the project (this can include lab books, conference abstracts, library records, etc).*

## 2. How do I estimate the EU contribution?

It is an intrinsic feature of Marie Curie actions that the expenses related to the appointment of researchers cannot be accurately calculated in advance. For individual fellowships this is fixed at the grant negotiation phase. For host driven actions some of the allowances to be paid depend upon the personal circumstances of the researcher to be recruited (ITN, IAPP) or seconded (IAPP) (e.g. place of origin, family status etc). At the time of negotiating the grant, the level of funding will be determined with the Commission/REA services on the basis on an average level.

The examples below aim to help understand the way the contributions are calculated. **The living allowance rates and country correction coefficients used in these examples are those corresponding to the 2011 Work Programme.**

### 1.7. Example of the calculation of the EU contribution for an ITN grant.

Example: A multi-beneficiary ITN of 8 partners proposes to provide training of 36 months to 11 ESRs (total 396 person months) and to 4 ERs (total 42 person months). The Commission estimates that the approximate total budget for this network will be as follows:

<i>Beneficiary</i>	<i>Initial Training 0-5 years</i>			
	<i>Early-Stage Researchers</i>		<i>Experienced Researchers</i>	
	<i>Researcher Months</i>	<i>Number of researchers</i>	<i>Researcher Months</i>	<i>Number of researchers</i>
<i>Partner 1 - Germany</i>	72	2	12	1
<i>Partner 2 - Spain</i>	72	2	12	1
<i>Partner 3 - Romania</i>	36	1	6	1
<i>Partner 4 - Estonia</i>	36	1	0	0
<i>Partner 5 - Italy</i>	36	1	0	0
<i>Partner 6 - Croatia</i>	36	1	0	0
<i>Partner 7 - UK</i>	72	2	12	1
<i>Partner 8 - France</i>	36	1	0	0
<i>Total</i>	<i>396</i>	<i>11</i>	<i>42</i>	<i>4</i>

The calculation below details how the budget of one of the partners (Partner 1 - Germany) can be estimated.

#### Category 1 – Monthly living allowance

Based on the assumption that the three researchers (ESR x 2, ER) will be recruited under an employment contract, the monthly living allowance can be calculated as follows:

	ESR	ER
Appointment duration	3 years = 36 months 2 researchers	12 months
Salary-employment contract (€/year)	38 000	58 500
Country correction coefficient (%)	98.4	98.4
Living and mobility allowance (€)	= 2*(38 000*3)*98.4% = 224 352	=58 500*98.4% = 57 564

The budget for Category 1 is equal to 224 352 + 57 564 = €281 916

#### Category 2 – Monthly mobility allowance

Based on the assumption that 60% of the researchers do not yet have a family, the monthly mobility allowance can be calculated as follows:

	ESR	ER
Appointment duration	3 years = 36 months 2 researchers	12 months
Monthly mobility allowance (€/month)	820 (= (700*0.6) + (1000*0.4))	820 (= (700*0.6) + (1000*0.4))
Country correction coefficient (%)	98.4	98.4
Living and mobility allowance (€)	= 2*(820*36)*98.4% = 58 095.36	= 820*12*98.4% = 9 682.56

The budget for Category 2 is equal to 58 095.36 + 9 682.56 = €67 777.92

#### Category 3 – Contribution to the training expenses of eligible researchers and research/transfer of knowledge programme expenses

	ESR	ER
Appointment duration	3 years = 36 months 2 researchers	12 months
Fixed-amount / researcher-month (€)	1800	1800
Participation expenses of eligible researchers	= 2*36*1800 = 129 600	= 12*1800 = 21 600

The budget for Category 3 equals 129 600 + 21 600 = €151 200

#### Category 4 – Management activities and Category 5 – Contribution to Overheads

The total financial contribution of the Union is the basis for the calculation of the management costs ceiling, whereas to calculate the indirect costs the total direct costs (including management costs) need to be known. Management costs can be made up of both direct and indirect costs. For the purpose of budget estimation it is assumed that the management costs do not include subcontracting. Moreover, the limit of 10% full management cost and flat rate 10% indirect costs are applied to an individual beneficiary's budget to demonstrate the calculation. Please note that although the limit of 10% for management costs applies to the project budget as a whole and not by individual beneficiary, the overheads are strictly limited to 10% of direct costs per partner

and per period. The total financial contribution of the Union to partner 1 can be summarised as follows:

	<b>Direct Costs</b>	<b>10% Indirect costs (category 5)</b>	<b>Total</b>
1. Living allowance	281 916.00		
2. Mobility allowance	67 777.92		
3. Training expenses of eligible researchers and research/transfer of knowledge programme expenses	151 200.00		
<b>Subtotal</b>	<b>500 893.92</b>	<b>50 089.39</b>	<b>(89%) 550 983.31</b>
4. Management activities (including audit certification)	(10%) 61 908.24 <sup>5</sup>	6 190.82	(11%) 68 099.06
<b>Total financial contribution of the Union to partner 1</b>	<b>562 802.16</b>	<b>56 280.21</b>	<b>(100%) 619 082.37</b>

### 1.8. Example of the calculation of the EU contribution for an IEF grant

The contribution relates to the cost of the fellowship and directly related cost only. Applicants are not required to calculate the amount of the estimated EU contribution. This will be automatically calculated from the information contained in the A4 form of the proposal, using the rates, allowances and coefficients given in Annex 3 of the Work Programme. If the proposal is selected by the Commission for funding, the EU contribution will be calculated more accurately during the negotiations taking into account any recommendations made by the independent evaluators.

The example below aims to help understanding the way the EU contribution is calculated.

Example: A researcher with 8 years of research experience and family charges, coming from Bucharest to Paris for 2 years with an Intra-European Fellowship under an employment contract.

<sup>5</sup> The management costs are calculated as 10% of the EU contribution. As a result the total direct and indirect costs (10%) for management activities are limited to 11% of the total EU contribution. The total direct and indirect costs, excluding management activities and their related indirect costs, must therefore account for at least 89% of the total contract value. The maximum amount of management costs can be derived from this amount:  $550\,983.31 / 89 * 10 = 61\,908.24$



1 - Living allowance	€ 58 500 * 2 years	€ 117 000.00
2 - Mobility allowance	€ 1 000 * 24 months	€ 24 000.00
Country factor for France	(€ 117 000 + € 24 000) * 115.8%	€ 163 278.00
3 - Contribution to the training expenses of eligible researchers and research/transfer of knowledge programme expenses	800 * 24 months	€ 19 200.00
<b>Subtotal</b>		<b>€ 182 478.00</b>

Note that these amounts represent the financial contribution of the Union to salary costs and as such include compulsory social security contributions and income tax, if relevant, both for the employer and the employee. This amount is not the gross salary of the researcher, but the total cost for the employer (who is free to pay a top-up if this has been negotiated).

5 - Contribution to overheads	700 * 24 months	€ 16 800.00
Country factor for France	(€ 16 800) * 115.8%	€ 19 454.40
<b>Total maximum EU contribution</b>		<b>€ 201 932.40</b>

### 3. Table of correspondence between articles of the Marie Curie model grant agreement versus the FP7 standard model grant agreements.

Subject	General GA	MC mono beneficiary GA	MC multi beneficiary GA
Accession to the GA of the other <i>beneficiaries</i>	1	-	1
Scope	2	1	2
Duration and <i>start date</i> of the <i>project</i>	3	2	3
Reporting periods and language of reports	4	3	4
Maximum financial contribution of the Union	5	4	5
Pre-financing	6	5	6
Special clauses	7	6	7
Communication	8	7	8
Applicable Law and competent court	9	8	9
Application of the GA provisions	10	9	10
Entry into force of the GA	11	10	11

#### **ANNEX II – General Conditions**

Subject	General GA	MC single-beneficiary GA	MC multi-beneficiary GA
Definitions	II.1	II.1	II.1
IMPLEMENTATION OF THE <i>PROJECT</i>	Part A	Part A	Part A
GENERAL PRINCIPLES	SECTION 1	SECTION 1	SECTION 1
Organisation of the <i>consortium</i> and role of <i>coordinator</i>	II.2	-	II.2
Specific performance obligations of each <i>beneficiary</i>	II.3	II.2	II.3
REPORTING AND PAYMENTS	SECTION 2	SECTION 2	SECTION 2
Reports and deliverables	II.4	II.3	II.4
Approval of reports and deliverables, time-limit for payments	II.5	II.4	II.5
Payment modalities	II.6	II.5	II.6
IMPLEMENTATION	SECTION 3	SECTION 3	SECTION 3
Subcontracting	II.7	II.6	II.7
Suspension of the <i>project</i>	II.8	II.7	II.8
Confidentiality	II.9	II.8	II.9
Communication of data for evaluation, impact assessment and standardisation purposes	II.10	II.9	II.10
Information to be provided to Member States or Associated Countries	II.11	II.10	II.11
Information and communication	II.12	II.11	II.12
Processing of personal data	II.13	II.12	II.13
FINANCIAL PROVISIONS	Part B	Part B	Part B

Subject	General GA	MC single-beneficiary GA	MC multi-beneficiary GA
GENERAL FINANCIAL PROVISIONS	SECTION 1	SECTION 1	SECTION 1
Eligible costs of the <i>project</i>	II.14	II.13	II.14
Identification of direct and indirect costs	II.15	II.14	II.15
Upper funding limits	II.16	-	-
Receipts of the <i>project</i>	II.17	II.15	II.16
<i>Financial contribution of the Union</i>	II.18	II.16	II.17
Interest yielded by pre-financing provided by the <i>Commission</i>	II.19	II.17	II.18
GUARANTEE FUND AND RECOVERIES	SECTION 2	SECTION 2	SECTION 2
Guarantee fund	II.20	II.18	II.19
Reimbursement and recoveries	II.21	II.19	II.20
CONTROLS AND SANCTIONS	SECTION 3	SECTION 3	SECTION 3
Financial audits and controls	II.22	II.20	II.21
Technical audits and reviews	II.23	II.21	II.22
Liquidated damages	II.24	II.22	II.23
Financial penalties	II.25	II.23	II.24
INTELLECTUAL PROPERTY RIGHTS, <i>USE AND DISSEMINATION</i>	Part C	Part C	Part C
Ownership	II.26	II.24	II.25
Transfer	II.27	II.25	II.26
Protection	II.28	II.26	II.27
<i>Use</i>	II.29	II.27	II.28
<i>Dissemination</i>	II.30	II.28	II.29
ACCESS RIGHTS	SECTION 2	SECTION 2	SECTION 2
<i>Background covered</i>	II.31	II.29	II.30
Principles	II.32	II.30	II.31
<i>Access rights</i> for implementation	II.33	-	II.32
<i>Access rights</i> for <i>use</i>	II.34	-	II.33
FINAL PROVISIONS			
Competitive calls	II.35	-	II.34
Requests for amendments and termination at the initiative of the <i>consortium</i>	II.36	II.31	II.35
Approval of amendments and termination requested by the <i>consortium</i>	II.37	II.32	II.36
Termination of the <i>grant agreement</i> or of the participation of one or more <i>beneficiaries</i> at the <i>Commission/REA's</i> initiative	II.38	II.33	II.37
Financial contribution after termination and other termination consequences	II.39	II.34	II.38
Force majeure	II.40	II.35	II.39
Assignment	II.41	II.36	II.40
Liability	II.42	II.37	II.41