



# The Marie Curie Actions FP7 Financial Guidelines

*These guidelines complement and should be considered in conjunction with the FP7 Guide on Financial Issues which is available for download at [ftp://ftp.cordis.europa.eu/pub/fp7/docs/financialguide\\_en.pdf](ftp://ftp.cordis.europa.eu/pub/fp7/docs/financialguide_en.pdf).*

*The document is intended as a guide and beneficiaries must always defer 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 are managed by the Research Executive Agency (REA).  
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## SPECIFIC PROVISIONS RELATED TO MARIE CURIE ACTIONS FINANCED UNDER THE FP7 "PEOPLE" PROGRAMME

### Preliminary comments:

- 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.14.1 does not include the possibility for beneficiaries to declare average personnel costs based on a certified methodology approved by the European Commission: the use of scale of unit costs (flat rates) for the allowances paid under Marie Curie grants does not make such a provision relevant.
  - 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 and 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 host;
    - (iii) indirect costs on the basis of a flat rate.

Eligibility of costs and 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 at 100% of total eligible costs as outlined in the Annex III.
- 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) as not having any relevance to the individual fellowship grant agreement.

Note that for the COFUND action a different funding limit is provided in the Annex III.

- COFUND and IRSES are two specific actions under the PEOPLE programme which operate under specific modalities for funding which are much simplified. These actions are not dealt with in this annex but the guide for proposers and the reporting guidelines for these actions provide more detailed information on their operation.
- **All rates specified in this section are quoted by means of an example and refer to the rates applicable for 2007, as specified in the Work Programme of 2007. Annual updated rates will be specified in the annual Work Programmes.**

## 1. GENERAL PRINCIPLES

The financial contribution of the Union to the Marie Curie indirect actions takes in general the form of grants covering up to 100% of the budget of the indirect action, comprising, if the case arises, predetermined scale of unit costs (flat rates) for various categories of expenses.

The eligible expenses that can be charged can be broadly divided into:

- Eligible expenses for the activities carried out by the researchers
- Eligible expenses for the activities carried out by the host organisations.

### 1.1. Eligible expenses for the activities carried out by the researchers

#### 1.1.1. Category A - Monthly living and mobility allowance

For each eligible researcher, the host organisation (beneficiary of the grant) can opt between recruiting the researcher under an employment contract (fellowship with full social security coverage) or on a fixed amount fellowship with minimum social security, depending on the legal and/or administrative situation of the beneficiary and/or the researcher. However, as a general rule, researchers should be appointed under an employment contract, except in adequately documented cases (such as for short stays) or where national regulation would prohibit this possibility.

Rates applicable to calls for proposals launched under the 2007 Work Programme:

*Table 1. Reference rates for monthly living allowances<sup>1</sup>*

<b>Categories<sup>2</sup></b>	<b>A (€/year)</b>	<b>B (€/year)</b>
Early stage researchers (ESR)	33 800	16 900
Experienced researchers (ER-) (4-10 years experience)	52 000	26 000
Experienced researchers (ER+) (>10 years experience)	78 000	39 000
Visiting Scientist <sup>3</sup> (VS-) (<10 years experience)	67 600	33 800
Visiting Scientist (VS+) (>10 years experience)	101 400	50 700

Column A. in Table 1 gives the amount per year in Euros per category to be paid to the researchers who are recruited under an employment contract/fellowship with full social security coverage. These amounts include the provisions for all compulsory deductions under national applicable legislation.

Column B. in Table 1 gives the amount per year in Euros per category to be paid to the researchers who receive a fixed-amount fellowship with minimum social security

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<sup>1</sup> Rates for individual countries are obtained by applying to these rates the correction factors for cost of living specified in the Work Programme relevant to the call.

<sup>2</sup> For individual fellowships (IEF, IIF, OIF) only categories ER- and ER+ apply.

<sup>3</sup> Visiting scientists take part in the research training programme by sharing their knowledge and skills through direct involvement in the transfer of knowledge of the recruited fellows and in the conception and organisation of training events. Recruitment would typically be for multiple stays within the network.

coverage. Fixed amount fellowships with minimum social security coverage are not employment contracts. Researchers can only be recruited under a fixed-amount fellowship with minimum social security coverage in exceptional cases (such as short stays) or where national regulation would prohibit recruitment under an employment contract. The beneficiary must ensure that minimum social security coverage has been provided to the researcher, not necessarily paid from the financial contribution of the Union for the fixed-amount fellowship. The minimum social security coverage required for researchers recruited under a fixed-amount fellowship shall include some of the categories provided for in Council Regulation (EEC) No 1408/71 of 14 June 1971, which are namely: benefits in respect of accidents at work and occupational diseases and invalidity benefits. As to maternity benefits it has to be noted that, even if such a category does not fall within the minimum required social security coverage requested, the Commission / the Research Executive Agency (REA) can decide, on request by the beneficiary, to augment the sum of the financial contribution of the Union as a consequence. 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:**

**Living allowance**

*The living allowance is a **financial contribution of the Union** to the salary costs of the fellow (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. The beneficiary may pay a **top-up** to the eligible researchers in order to complement this contribution.*

Along with the living allowance, a "mobility allowance" will be paid for some categories of researchers, which will take due account of the researcher's family situation.

*Table 2: Monthly mobility allowance<sup>4</sup>*

<b>Categories</b>	<b>(€/month)</b>
Researchers without a family	500
Researchers with family	800

The reference date for the family situation is the relevant deadline for submission of proposals. 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) dependant children who are actually being maintained by the researcher.

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<sup>4</sup> Rates for individual countries are obtained by applying to these rates the correction factors for cost of living specified in Work Programme relevant to the call.

**Important notices:**

**Mobility allowance**

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

*The mobility allowances are only paid in those cases where there is physical trans-national mobility of the researcher; consequently, a researcher who is carrying out the project in an international organisation located in a country where the researcher have resided or carried out their main activity for more than 12 months in the 3 years immediately prior to the reference deadline for submission of proposals, would not receive a mobility allowance.*

*1.1.2. Category B – Travel allowance*

*Table 3. Travel allowances*

<b>Distance (km)</b>	<b>Fixed-amount contribution (€)</b>
< 500	250
500 – 1 000	500
1 000 – 1 500	750
1 500 – 2 500	1 000
2 500 – 5 000	1 500
5 000 – 10 000	2 000
>10 000	2 500

Researchers entitled to the monthly mobility allowance shall also receive a travel allowance calculated on the distance (as the crow flies) between the place of origin and the beneficiary's premises where the researcher is carrying out the activities. The travel allowance is paid for every period of 12 months or less, when the last period is less than 12 months. Only one travel allowance shall be paid per period of 12 months, independently of possible interruptions or stays with different partners. The first travel allowance should be paid first upon taking up appointment and yearly after.

**Important notice:**

**Travel allowance**

*The travel allowances are only paid in those cases where there is a physical trans-national mobility of the researcher; consequently, a researcher who is carrying out the project in an international organisation located in a country where the researcher have resided or carried out their main activity for more than 12 months in the 3 years immediately prior to the reference deadline for submission of proposals,, would not receive a travel allowance.*

*The beneficiary shall pay the researcher the entire travel allowance irrespective of the actual travel costs incurred by the researcher.*

### 1.1.3. Category C – Career exploratory awards

This allowance of one single payment of €2000/fellow is paid only for recruited researchers appointed under the project for at least one year, and is intended to enable each researcher to help develop their career by e.g. attending job interviews, additional courses, job fairs, etc.

### 1.1.4. Category D – Contribution to the participation expenses of eligible researchers

This contribution is managed by the beneficiary for expenses related to the participation of the researchers in research and training activities (contribution to research-related costs, meetings, conference attendance, training actions, etc). It consists of a fixed amount:

- €800 per researcher-month recruited for initial training: for laboratory based research projects
- €500 per researcher-month recruited for initial training: for non-laboratory based research projects

#### **Important notice:**

#### **Flat rates earmarked for the exclusive benefit of the researchers appointed and audit certificates on financial statements.**

*The flat rates for the categories A-D listed above are for the exclusive benefit of the researchers appointed. The payment of these flat rates remains subject to compliance with the eligibility conditions for the award of the flat rate allowances.*

*Flat rates provided under categories A-C aim at providing researchers 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 A,B and C listed above to cover the costs for the appointment of the researchers (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. Where relevant, the certificates on the financial statements will need to provide assurances in this respect. The REA will not accept underpayments to researchers for categories A-C and will insist on corrective action by making additional payments to researchers concerned.*

*The flat rate provided under category D is also for the benefit of the researchers but refers to expenditure directly managed by the beneficiary hosting the researchers. 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.*

## **1.2. Eligible expenses for the activities carried out by the beneficiar(y)(ies)**

### *1.2.1. Category E - Contribution to the research training / transfer of knowledge programme expenses (host driven actions only)<sup>5</sup>*

This is a contribution of a fixed amount of €800 or €600 per researcher/month, depending on the type of host driven action, that goes to the beneficiary for the execution of the project (publication of vacant positions, internal training actions), to the participation of eligible researchers in research and transfer of knowledge activities (research costs, participation in meetings and conference attendance, etc) and contribution to the expenses related to the coordination between participants (partnership meetings, secondment of staff, etc).

### *1.2.2. Category F - Contribution to the organisation of international conferences, workshops and events (host driven actions only)*

This contribution is managed by the beneficiary for the organisation of international conferences, workshops and events open to participants 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.

It is a fixed amount contribution of €300 per researcher-day for researchers from outside the partnership, for the duration of the event.

### *1.2.3. Category G: Management activities*

The amount of eligible expenses for management activities is defined in the Work Programme relevant to the call under which the proposal was submitted and in Annex I to the grant agreement. Various modalities have been defined, dependent on the action and relevant Work Programme:

- Variant 1: based on actual costs incurred for the management of the project, up to a maximum of 3% or 7% of the total financial contribution of the Union depending on the action and number of beneficiaries,
- Variant 2 (for individual fellowships – IEF, IIF, IOF – from the 2009 Work Programme<sup>6</sup> onwards): a fixed amount covering not only the management of the project but also a contribution to indirect costs (see category H below).

Management costs cover, among other, the cost of the salary of a person dedicated to assist with the management of the project, the fee to an external independent auditor<sup>7</sup> for submitting mandatory certificates on the financial statements, etc.

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<sup>5</sup> Categories of actions are defined in chapter 2 below.

<sup>6</sup> The Commission is currently exploring further simplification (as of Work Programme 2009) whereby the management and indirect costs would be funded on the basis of a flat rate amount of some €700 per researcher/month (subject of correction factor for the cost of living as referred to in the work programme). The total amount of this contribution would be capped at 20% of the total direct cost although this capping would be required in very few cases only. The final version of the work programme 2009 will clarify whether this proposal for simplification can be retained.

<sup>7</sup> In the case of public or international organisations, this certification may be provided by a competent public official.

**Important notices:**

**No average personnel costs can be charged**

*The Marie Curie grant agreements do not allow for average personnel costs to be charged under the agreement.*

*The beneficiary may have submitted for a previous FP7 grant agreement outside the People programme, in accordance with article II.4.4 of the grant agreement, a certificate on methodology confirming that average personnel costs used under the management principles and usual accounting practices of the beneficiary do not differ from actual personnel costs. Acceptance by the Commission of such a certificate submitted under a previous grant agreement does not authorise the beneficiary to charge average personnel costs under Marie Curie grant agreements.*

**Specific notices relevant for variant 1 (see above):**

- *non subcontracted management costs can be included in the basis for calculating the flat rate contribution to indirect costs (overheads). In such cases, the ceilings on management costs (3% or 7%) apply to the full management cost including indirect costs. 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,*
- *the ceilings on management costs (3% or 7%) do not apply by participant but for the project as a whole. Coordinators in multi beneficiary projects usually have a higher proportion of management costs.*

*1.2.4. Category H: Contribution to indirect costs*

The amount of eligible expenses for indirect costs is defined in the Work Programme relevant to the call under which the proposal was submitted and in Annex I to the grant agreement. Various modalities have been defined, dependent on the action and relevant Work Programme:

- Variant 1: a flat rate payment of 10% of the direct costs, excluding costs for subcontracting. The flat rate applies to the project as a whole but strictly by period: participants are free to declare more or less overheads within the ceiling of 10% overheads declared for the project as a whole for any given period.
- Variant 2 (for individual fellowships – IEF, IIF, IOF – from the 2009 Work Programme<sup>8</sup> onwards): a fixed amount covering not only a contribution to indirect costs but also the management of the project (see category G above).

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<sup>8</sup> The Commission is currently exploring further simplification (as of Work Programme 2009) whereby the management and indirect costs would be funded on the basis of a flat rate amount of some €700 per researcher/month (subject of correction factor for the cost of living as referred to in the work programme). The total amount of this contribution would be capped at 20% of the total direct cost although this capping would be required in very few cases only. The final version of the work programme 2009 will clarify whether this proposal for simplification can be retained.

### *1.2.5. Category I: Other types of eligible expenses (certain actions only)*

With respect to the Marie Curie Industry-Academia Partnerships and Pathways (IAPP), participating SMEs can charge small equipment expenses to the project up to a maximum of 10% of the total contribution to the SME participant, provided that they are:

- duly justified for the project;
- based on real costs;
- with prior agreement by the Commission/REA.

With respect to reintegration grants as well as the Incoming International Fellowships (IIF) this is the only relevant category of expenses. A fixed amount per researcher/year is specified in the Work Programme relevant to the call under which the proposal has been submitted. This amount is managed by the beneficiary with the objective to reintegrate the researcher in the organisation of the beneficiary.

With respect to the Marie Curie Excellence Awards a lump sum of €50 000 per award is granted which the award holder is free to use.

#### ***Important general notices:***

##### ***No transfer of budget between categories***

*The Marie Curie grant agreements prohibit transfers of budget from the allowances allocated for the activities carried out by the researcher (category A-D) to the amounts allocated for the activities carried out by the beneficiary (host).*

##### ***Use of flat rates for expenses related to activities carried out by the beneficiary(ies) and audit certificates on financial statements***

*Flat rates (scale of unit costs) provided under categories E-I are not subject to justification of actual cost incurred. They nevertheless remain subject to justification that the eligibility conditions for the allowance based on the flat rates are fulfilled. Where relevant, the certificates on the financial statements need to provide assurance that the eligibility conditions are fulfilled without a need to quantify/certify the actual costs incurred for the corresponding activities.*

## 2. OVERVIEW OF CATEGORY OF ELIGIBLE COSTS BY ACTION

The actions under the People programme can be broadly divided into two types of actions:

Host driven actions (mono and multi beneficiary):

- ITN - Marie Curie Initial Training Networks
- 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
- ERG - Marie Curie European Reintegration Grants
- IRG - Marie Curie International Reintegration Grants

Action	Eligible expenses for the activities carried out by the researcher				Eligible expenses for the activities carried out by the host organisation				
	A	B	C	D	E	F	G	H	I
ITN	✓	✓	✓	(1)	€600 per researcher/month	✓	7% / 3% (2)	10%	-
IAPP	✓	✓	(3)	-	€800 per researcher/month	✓	3%	10%	(4)
IEF/IOF/IIF(5)	✓	✓	✓	✓	-	-	3%	10%	(7)
							€700 per researcher/month (6)		
IRG/ERG	-	-	-	-	-	-	-	-	(8)

(1) €600 per researcher/month for lab projects and €300 for non-lab projects.

(2) 7% for networks; 3% for mono beneficiary and twinning actions.

(3) For newly recruited researchers only, not for seconded staff members.

(4) A maximum amount of 10% of their share in the EU contribution can be charged by SMEs for small equipment expenses (with prior agreement of the Commission/REA).

(5) In selected cases a specific allowance for the return phase can also be provided for the IIF scheme.

(6) As of the Work Programme 2009 the Commission intends to replace the contribution to management and indirect by a flat rate amount of some €700 per researcher/month (subject of correction factor for the cost of living as referred to in the work programme).

(7) A fixed amount of €15 000 by researcher/year is granted for the IOF return phase.

(8) A fixed amount of €15 000 by researcher/year is granted for ERG and of €25 000 for IRG.

Other actions may also be provided (e.g. Researchers Nights, Marie Curie Excellence Awards, COFUND, IRSES) for which the financing modalities are further specified in the Work Programme and/or Annex III.

### 3. 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. This is because some of the allowances to be paid depend upon the personal circumstances of the researcher (e.g. place of origin, family status etc). The level of funding will be determined with the Commission/REA services on the basis on an average level.

The example below applies to an ITN action and aims to help understand the way the contributions are calculated. Similar arrangements are in place for individual fellowships although the calculation of the EU contribution will be simplified as not all categories of eligible costs apply.

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

Example: A multi-site ITN of 8 partners proposes to provide initial training of 36 months to 11 ESRs (total 396 person months) and complementary training to 4 ERs (total 42 person months). A senior visiting scientist (VS) will be recruited to share his knowledge and skills during the workshop and summer school organised in year 3 (recruitment for 1 period of 2 months). Three major conferences will be organised in years 2, 3, and 4. Each of these events is programmed to run over 2 days and it is expected that 40 external researchers will attend each event besides 15 researchers of the network. Thus support for a total of 240 external researcher days is requested. The Commission estimates that the approximate total budget for this network will be as follows:

Participant	Initial Training 0-5 years				Visiting Scientists				Open training events and conferences	
	Early-Stage Researchers		Experienced Researchers		Visiting Scientists (<10 years)		Visiting Scientists (>10 years)		Number of researcher days for researchers from outside the network	Number of events
	Fellow Months	Number of researchers	Fellow Months	Number of researchers	Person Months	Number of scientists	Person Months	Number of scientists		
Partner 1 – Germany	72	2	12	1			2	1	240	3
Partner 2 - Spain	72	2	12	1						
Partner 3 – Romania	36	1	6	1						
Partner 4 – Estonia	36	1	0	0						
Partner 5 – Italy	36	1	0	0						
Partner 6 – Croatia	36	1	0	0						
Partner 7 – UK	72	2	12	1						
Partner 8 – France	36	1	0	0						
<b>Total</b>	<b>396</b>	<b>11</b>	<b>42</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>240</b>	<b>3</b>

Sections 3.1 and 3.2 detail how the budget of one of the partners (Partner 1 - Germany) can be estimated.

##### 3.1.1. Eligible expenses for the activities carried out by researchers

#### Category A – Monthly living and mobility allowance

Based on the following assumptions:

- the three researchers (ESR, ER and VS) will be recruited under an employment contract,
- the ER and the VS both have family charges, while the ESR does not yet have a family,
- the VS has more than 10 years of research experience,

the monthly living and mobility allowance can be calculated as follows:

	ESR	ER-	VS
Appointment duration	3 years = 36 months 2 researchers	12 months	2 months
Salary-employment contract (€year)	33 800	52 000	101 400
Monthly mobility allowance (€month)	500	800	800
Country correction coefficient (%)	101.5	101.5	101.5
Living and mobility allowance (€)	= 2*(33 800*3 + 500*36)*101.5% = 242 382	= (52 000 + 800*12)*101.5% = 62 524	= (101 400*2/12 + 800*2)*101.5% = 18 777.5

The budget for Category A is equal to 242 382 + 62 524 + 18 777.5 = €23 683.5

#### Category B – Travel allowance

	ESR	ER-	VS
Assumed direct distance between the place of origin and the host institution (km)	Between 1000 and 1500	Between 500 and 1000	Between 1500 and 2500
Fixed-amount contribution (€)	750	500	1000
Number of travel allowances to be paid	3 / researcher	1	1
Travel allowance (€)	= 2*3*750 = 4 500	= 1*500 = 500	= 1*1000 = 1000

The budget for Category B is equal to 4 500 + 500 + 1 000 = €6 000

#### Category C – Career exploratory allowance

	ESR	ER-	VS
Appointment duration	3 years = 36 months 2 researchers	12 months	2 months
One single payment / fellow for stays of at least one year (€)	= 2000 / researcher = 2000*2 =4000	=2000	=0

The budget for Category C is equal to 4 000 + 2 000 + 0 = €6 000

#### Category D – Contribution to the participation expenses of eligible researchers

	ESR	ER-	VS
Appointment duration	3 years = 36 months 2 researchers	12 months	2 months
Assumption	Laboratory bases research project	Laboratory bases research project	-
Fixed-amount / researcher-month (€)	600	600	0
Participation expenses of eligible researchers	= 2*36*600 =43 200	= 12*600 = 7 200	= 0

The budget for Category D equals 43 200 + 7 200 + 0 = €50 400

3.1.2. Eligible expenses for the activities carried out by the host organisations

Category E – Contribution to the research/training/transfer of knowledge programme expenses

	ESR	ER-	VS
Appointment duration	3 years = 36 months 2 researchers	12 months	2 months
Fixed-amount / researcher-month (€)	600	600	600
Research/Training/Transfer of Knowledge expenses (€)	=2*36*600 = 43 200	= 12*600 = 7 200	= 2*600 = 1 200

The budget for Category E is equal to 43 200 + 7 200 + 1 200 = €51 600

Category F – Contribution to the organisation of international conferences, workshops and events

3 major conferences of 2 days are planned to close the summer schools planned in years 2, 3, and 4. They will be open to 40 external researchers as well as to the members of the network. The network may claim a lump sum contribution of €300 per researcher/day for researchers from outside the network and for the duration of the event.

The budget for Category F = 3 \* 2 \* 40 \* 300 = €72 000

Category G – Management activities and Category H – 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 this example it is assumed that the management costs do not include subcontracting. Moreover, the limit of 7% full management cost and flat rate 10% indirect costs are applied to an individual participant's budget to demonstrate the calculation. Note however that for a multi beneficiary grant agreement this limit/flat rate applies to the project budget as a whole and not by individual participant.

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

	Direct Costs	Indirect costs (category H)	Total
A. Living and Mobility allowance	323 683.50		
B. Travel allowance	6 000.00		
C. Career Exploratory allowance	6 000.00		
D. Participation expenses of eligible researchers	50 400.00		
E. Research / training / ToK programme expenses	51 600.00		
F. Organisation of int. conferences, workshops and events	72 000.00		
Subtotal	509 683.50	50 968.35	560 651.85
G. Management activities (including audit certification)	38 363.27	3 836.33	<sup>9</sup> 42 199.60

<sup>9</sup> Total direct and indirect costs excluding management activities must account for at least 93% of the total contract value. The maximum amount of management costs (including indirect costs) can be derived from this amount: 560 651.85 : 93% \* 7% = 42 199.60

Total financial contribution of the Union to partner 1	548 046.77	54 804.68	602 851.45
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### 3.2. Example on the calculation of the EU contribution for an EIF grant.

The contribution relates to the costs of the Fellowship and directly related costs 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 contribution is calculated.

Example: A researcher with 4 years of experience and with family charges, coming from Bucharest to Paris for 2 years with an Intra-European Fellowship under an employment contract:

#### 3.2.1. Expenses for the activities carried out by the researcher

Living allowance	€2 000 * 2 years	€104 000
Mobility allowance	€800 * 24 months	€19 200
Correction factor for France	(€104 000 + €19 200) * 4.4%	€5 421
Career exploratory allowance	€2 000	€2 000
Travel costs (1 872km)	€1 000 * 2 years	€2 000
<b>Total financial contribution of the Union for the researcher (gross)</b>		<b>€132 621</b>

Contribution to the participation expenses of the eligible researcher (lab based)	€800 * 24 months	€19 200
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<b>Total financial contribution of the Union for the activities carried out by the researcher</b>	<b>€151 821</b>
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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.

#### 3.2.2. Expenses for the activities carried out by the host organisation

Contribution to overheads on direct costs for the activities carried out by the researcher	€151 821 * 10%	€15 182
Ceiling on management costs – including overheads thereon (3% of total contribution)	(€151 821 + €15 182) / 97% * 3%	€5 165
<b>Maximum total financial contribution of the Union for the activities carried out by the host organisation</b>		<b>€20 347</b>

#### 3.2.3. Summary

	Direct costs	Indirect costs (Overheads)	Total
Activities carried out by the researcher	€151 821	€15 182	€167 003
Management	€4 695	€470 (3%)	€5 165
<b>Total</b>	<b>€156 516</b>	<b>(10%) €15 652</b>	<b>€172 168</b>

Note that it is assumed that non management costs will be subcontracted. If subsequent declaration of actual expenditure through the financial statement indicates that part of the management activities have been subcontracted, no 10% indirect costs will be calculated on that part.

**ANNEX: TABLE OF CORRESPONDENCE BETWEEN ARTICLES OF THE MARIE CURIE MODEL GRANT AGREEMENT VERSUS THE FP7 STANDARD MODEL GRANT AGREEMENTS.**

**GENERAL GA – MARIE CURIE SINGLE AND MULTI-BENEFICIARY GA**

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
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

Subject	General GA	MC single-beneficiary GA	MC multi-beneficiary GA
			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</i> AND <i>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</i> 'REA's 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