

JEAN MONNET PROGRAMME

Project Handbook

Selection 2010

➤ Unilateral Projects

- **Jean Monnet Chairs**
- **Jean Monnet Chairs Ad Personam**
- **Jean Monnet Centres of Excellence**
- **Jean Monnet European Modules**
- **Information and Research Activities**
- **Associations of Professors and Researchers**

IMPORTANT!

Before using this document please check that it is the latest available version. If there is a later version it will be posted on the Jean Monnet webpage with the Guidelines for Administrative and Financial Management and Reporting: <http://eacea.ec.europa.eu/llp/jeanmonnet/reporting>

(Version history is located on page 2 of this Handbook.)



Version History

Version	Date	Comments
	September 2010	First version for public release



TABLE OF CONTENTS

INTRODUCTION.....	5
MANAGEMENT OF YOUR PROJECT	6
1.1 Role of the Agency	6
1.2 Your project in the lifecycle of the Lifelong Learning Programme.....	7
1.3 Monitoring of the Project by the Agency	9
1.3.1 Purpose	9
1.3.2 What kind of monitoring?.....	9
1.3.3 Visit to the beneficiary/coordinating organisation (in situ visit)	10
1.3.4 Visit to a partnership meeting and/or project event	11
1.3.5 Invitation to Visit the Agency.....	11
1.3.6 Invitation to an event organised by the Agency.....	11
1.4 Reporting.....	12
1.4.1 Purpose of the Reports	12
1.4.2 Structure of the Reports	12
1.4.3 Processing the Reports.....	16
1.4.4 Weak implementation of a project.....	16
1.5 Dissemination, Exploitation and Impact of Results	17
1.5.1 Purpose of dissemination and exploitation activities	17
1.5.2 What are project results?	17
1.5.3 What are the dissemination and exploitation of results?.....	18
1.5.4 How to plan your dissemination and exploitation	19
1.5.5 Recognition of Commission funding and use of LLP logo	21
1.6 Amendment Requests.....	21
1.6.1 Amendment request using a specific template.....	21
1.6.2 Amendment request without a specific template	22
1.6.3 Cases where an amendment request is NOT necessary: change to the budget breakdown per heading).....	23
2 FINANCIAL RULES FOR BUDGET BASED FINANCING SYSTEM	24
2.1 General Provisions on Eligibility of Costs	24
2.2 Non-eligible Costs	26
2.3 Categories of Eligible Direct Costs.....	27
2.3.1 Staff	28
2.3.2 Teaching Costs	28
2.3.3 Travel and Subsistence	28
2.3.4 Equipment costs.....	29
2.3.5 Subcontracting costs	30
2.3.6 Other Costs	31
2.4 Indirect Costs	32
2.5 Calculation of the Final European Union Grant for budget based costs financing	33
3 FINANCIAL RULES FOR THE FLAT RATE FINANCING SYSTEM	35
3.1 General Provisions on Eligibility of Costs	35
3.2 Flat rate system for Chairs, ad personam Chairs and Modules.....	36



3.3	Flat rate system for Information and Research Activities.....	38
3.4	Exchange Rate.....	39
4.	Checks and Audits.....	40
Annex 1	Definition of Terms.....	40
Annex 2	Contractual timetables 2010	42
Annex 3	Financial tables - Flat Rate System	44

Please note that the information contained in your Grant Agreement/Decision takes precedence over the information contained in this Handbook.



Introduction

Purpose of the Handbook

The Handbook applies to grants awarded in 2010 under the Jean Monnet Programme. This includes the following types of projects: Jean Monnet Chairs and Chairs *Ad Personam*, Centres of Excellence, European Modules, Information and Research Activities, Associations of Professors and Researchers and Multilateral Research Groups¹. The Handbook is intended to serve as a support for beneficiaries and a management tool for Jean Monnet project coordinators, taking into account the very specific character of the Jean Monnet Programme. Its principal aims are to:

- help Jean Monnet academic coordinators manage their projects and run them efficiently;
- provide Jean Monnet coordinators with a common approach regarding administrative aspects of project implementation without putting restrictions to the academic outcome and creativity in this dynamic process;
- clarify matters arising from the Grant Agreement/Decision and its annexes;
- provide practical information that may be referred to throughout the project's life;
- provide guidance on the methods of project monitoring and on the dissemination and exploitation of a project's results/products;
- provide guidance on how to handle the financial side of projects in such a way that financial statements can be readily drawn up;
- promote the sound financial management of a project and ensure that the best results/products are delivered at reasonable cost;
- encourage smooth relations between the parties involved by setting out an operational framework for the project.

What makes the Jean Monnet Programme so special in terms of management?

The Jean Monnet Programme is a programme with a vision, a holistic concept aiming at excellence in the field of European Integration and having a broad horizon regarding academic fields and target groups. All sub-activities are characterised by a passion for Europe, academic freedom and openness to the world. These aspects are reflected in the 7 overarching management rules:

- Very wide geographical coverage: all countries of the world are eligible
- Very strong focus: European Integration
- Generally a unilateral approach (except for Multilateral Research Groups)
- Sustainability: Start-up subsidies with the intention to continue and build upon the academic activities after the co-financing period
- Annual implementation reports, but only 1 financial report

¹ Please note that an additional Handbook exists for Jean Monnet Multilateral Research Groups, it contains only the sections for which different rules apply for Multilateral Projects.



- Two types of co-financing : flat rate financing system and budget based financing system²
- Two types of contractual documents (Agreements for countries outside the EU and Decisions for all EU Member States)

Target Audience

This document has been produced primarily with Jean Monnet beneficiaries and project coordination teams in mind. It is particularly aimed at project coordinators and those of the project responsible for its financial management.

Other Documents

This document should be read in conjunction with your Grant Agreement/Decision, the Call for proposals 2010 and the Guide for applicants (http://eacea.ec.europa.eu/llp/funding/2010/call_jean_monnet_action_ka1_2010_en.php)

1. Management of your Project

1.1 Role of the Agency

The Education, Audiovisual and Culture Executive Agency operates as a partner for the European Commission. Whilst the Commission deals with policy setting and programme definition, the Agency is in charge of programme implementation for all centralised actions and aims to provide programme beneficiaries with a comprehensive administration and support service.

The Agency has a mandate to cover the whole lifecycle of projects. This includes publishing the Call for proposals, selecting the projects, establishing the contracts, monitoring the projects through to closure and reporting on the results.

During the project lifecycle the Agency provides support for the projects that have been launched, helping them to be successful, bringing them into contact with each other and assisting them with the dissemination of results.

The Agency manages the reporting and assessment elements of running projects and the accompanying payment of grant monies.

Once projects are complete, the Agency provides feedback to the Commission on the results of the projects and on the results of the Call in general so that this may inform future policy.

² In the following text "**FR**" stands for contracts under the flat rate system (Chairs, Chairs ad personam, Modules as well as Information and Research Activities), "**BB**" stands for contracts with budget based costs financing (Centres of Excellence, Associations of Professors and Researchers and Multilateral Research Groups, whereas the latter are dealt with in a separate Handbook).



1.2 Your project in the lifecycle of the Lifelong Learning Programme

The Jean Monnet Programme is implemented via an annual Call for proposals in response to which you submitted an application. With the help of external experts, the Agency evaluated your application and decided to allocate European Union funds for the realisation of the project you proposed.

Because your project is funded by the Jean Monnet Programme, it is expected to contribute to the policy priorities for which the programme was established: Jean Monnet projects aim at stimulating teaching, research and reflection in the field of European Integration studies at the level of higher education institutions within and outside the European Union. The full results of the selection are published on the Agency's website.

Your project starts with the signature of the Grant Agreement/ Decision and then follows the approved work plan. Through the implementation of your project you carry out a number of activities and follow the milestones according to the work plan. The Agency co-finances the costs incurred in carrying out the project activities from the beginning until the end of the eligibility period set out in the Grant Agreement/Decision. Any project activities occurring outside of the eligibility period are not eligible for funding.

The co-financing of your project is implemented according to the rules set out in the Grant Agreement/Decision. At the beginning of the project the Agency transfers a first pre-financing payment which amounts to the percentage of the European Union's contribution to the project costs set out in the contract. (In some cases the Agency may seek a bank guarantee before these pre-financing payments can be made.) At the end of the project and after approval of the project results as well as analysis and approval of the costs incurred, the Agency will execute the final payment which is made up of the total eligible contribution less the payments already made. However in some case a recovery order may be issued instead of a final payment.

To enable the Agency to monitor and assess the achievements of your project, you are required to submit annual activity reports and additionally a financial report at the end of the project's eligibility period. As part of the monitoring activity, the Agency may organise a meeting with the key people on your project, whether in Brussels or at your premises.

If during the project's lifetime the need for modifications to the grant agreement arises, you may request an amendment to the Agency.

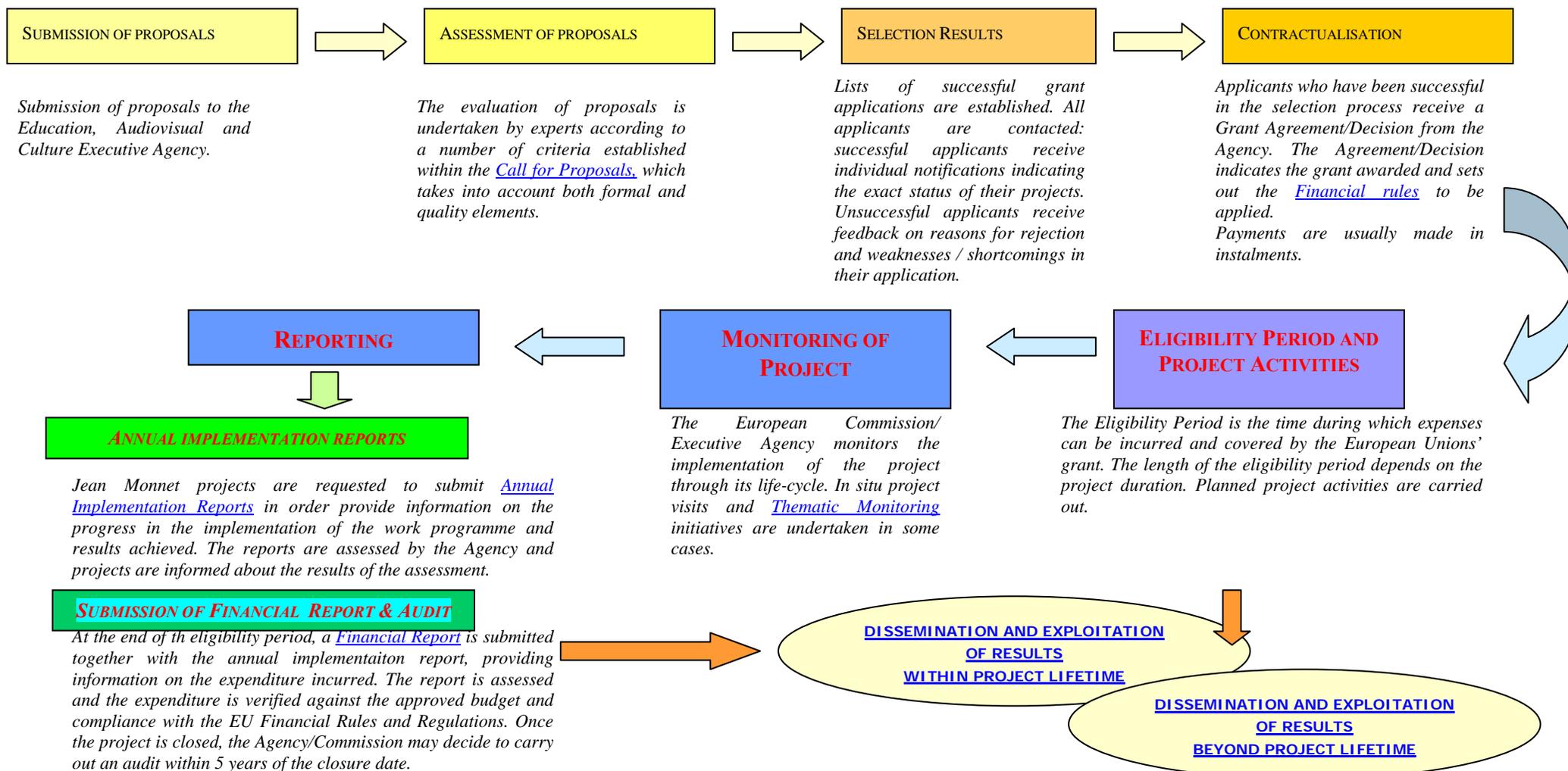
Dissemination and exploitation of your project and its results are very important as they determine the extent to which your results reach their intended audience and are subsequently utilised. Poor dissemination in particular can lead to duplicated effort and wasted resources. It is important therefore that you plan thoroughly your dissemination and exploitation strategy from the beginning of the project.

After the project's closure or even during its implementation, the Agency reserves the right to launch an audit to verify the accounts. The Grant Agreement/Decision includes a specific requirement to keep records for a number of years after the closure of the project.

A graphical representation of the project lifecycle can be seen in the flowchart which follows.



PROJECT LIFE CYCLE





1.3 Monitoring of the Project by the Agency

1.3.1 Purpose

The Agency is responsible for monitoring all the projects that have been successful in securing funds from the Jean Monnet Programme. The main purpose of monitoring is to provide support for each project, offering guidance and advice that can be integrated by the project team as it endeavours to achieve a successful outcome. The monitoring is also aimed at ensuring that projects are aligned with and fulfilling their stated objectives and continues to merit the public funds that have been allocated to them. Monitoring also allows good practices and lessons learned to be identified so that others may benefit from them.

To carry out the monitoring of each project, the Agency may appoint a member of the Agency staff as a point of contact: a project manager or a project officer. This person is responsible for project monitoring on a day-to-day basis and is the channel of communication between the Agency and the project coordinator. In addition, an Agency financial officer may be appointed to monitor the financial matters of the project as and when the need arises.

The project coordinator can communicate with the Agency's project manager or project officer by telephone, email or post. However, all important Agency decisions will be communicated in writing and addressed to the project coordinator or to the legal representative, depending on the nature of the communication. The Agency will not communicate with a third party without the prior written authorisation of the project coordinator.

1.3.2 What kind of monitoring?

The monitoring may be performed in one or more of the following ways:

- remote monitoring, e.g. assessment of the work carried out and reported by the project in comparison with the originally defined objectives and acting as helpdesk, providing assistance and guidance for project coordinators;
- visit by Agency representatives to the premises of the beneficiary/coordinating organisation (*in situ* visit);
- visit by Agency representatives to a project event;
- visit by experts to review the work of the project and report back to the Agency;
- visit by project representatives to the Agency;
- invitation to project representatives to visit the Agency to participate in an event organised by the Agency.

Visits by Agency representatives may be undertaken by Agency staff, external experts or a combination of the two.

The above list is not exhaustive – additional project monitoring methods may be developed in response to new needs that arise.



If the monitoring requires a visit to your premises, the Agency will confirm in advance and in writing the purpose of the visit, the issues to be addressed and, where appropriate, the list of documents that should be made available or submitted in advance. The Agency's representative and the project coordinator will work together to ensure that the visit is well planned and prepared.

On occasion, the Agency may request that the legal representative attends a particular meeting.

In the majority of cases, the Agency provides feedback to the project coordinator after a meeting has taken place.

However, given the specificities of the Jean Monnet Programme (high number of selected projects, worldwide activities, the fact that the majority of projects are teaching activities or 1 year activities), for the most important part of the projects, monitoring will be limited to remote monitoring.

1.3.3 Visit to the beneficiary/coordinating organisation (in situ visit)

An *in situ* visit to the beneficiary/coordinating organisation can take place at any time during the lifetime of the project. The main objectives of the visit are: to verify the status of the project's implementation and the preparation of its outputs; to obtain a clear picture of how well the project is being managed; and to provide the project with support and guidance. At a more detailed level, the visit will focus on the follow-up of the work plan, project outputs, communications, administrative practices, project documents as well as on general questions relating to the financial management of the project.

The project coordinator is required to attend and the Agency may also request the attendance of the person responsible for the financial management of the project. Generally speaking, the project team representation will be defined according to the reasons for the visit and the items to be addressed. On the Agency's side, the Agency project officer/s may be accompanied by an external expert/s or the visit may be solely undertaken by an external expert/s.

The documents which should be made available for the Agency during the *in situ* visit will be specified by the Agency in advance. These could include, but may not be limited to, the following:

- any results/products available at the time of the visit;
- documents related to products;
- documents related to financial monitoring (e.g. internal reports);
- subcontracting agreements and invoices;
- internal and external evaluation reports and quality plan, if applicable
- dissemination and exploitation plan, including intellectual property and commercialisation agreements where appropriate;
- publicity material



1.3.4 Visit to a project event

The Agency may attend a project event as an observer in order to become acquainted with the progress of the project. The Agency's representative may be accompanied by an external expert.

The Agency representative may also wish to cover specific areas related to project implementation. In this instance, the Agency may take the opportunity to cover management issues at a *separate* meeting with the coordinator and other project representatives. This would follow the format of the *in situ* visit described above (section 1.3.3).

1.3.5 Invitation to Visit the Agency

The project coordinator and other members from the project team may be invited for a meeting at the Agency's premises. The documents that the coordinator will be expected to bring will be specified by the Agency in advance. See the documents listed in section 1.3.3 for the documents that are most likely to be requested. The coordinator/coordinating team may be asked to give a presentation outlining the current status of the project and its outputs. Please note that according to Art. I.10.3 of the Grant Agreement (BB)/11.3 of the Grant Decision (BB), the costs not foreseen in the eligible budget incurred in relation to meetings that are organised at the Agency can be accounted for under the Jean Monnet Grant. For projects under the flat rate system, costs incurred in relation to meetings organised at the Agency are covered by the flat rate amount of the Grant.

1.3.6 Invitation to an event organised by the Agency

The coordinator may also be invited by the Agency to participate in other meetings and to present the project. The expenses related to the participation in such meetings are considered as eligible costs and should be covered by the project's budget. Please note that according to Art. I.10.3 of the Grant Agreement (BB)/11.3 of the Grant Decision (BB), the costs not foreseen in the eligible budget incurred in relation to events that are organised by the Agency can be accounted for under the Jean Monnet Grant. For projects under the flat rate system, costs incurred in relation to an invitation to an event organised by the Agency are covered by the flat rate amount of the Grant.



1.4 Reporting

1.4.1 Purpose of the Reports

Reporting on your project's progress and achievements is both a crucial and beneficial part of the project management process. The reports you are required to submit serve a dual purpose:

- For your own benefit and use. The reports are a means of communication from you to your peers about the project you are undertaking - you place the knowledge created in your project at the disposal of the wider community. Through their dissemination, you increase the potential for discovering initiatives that share common ground with yours and you increase the chances of being contacted by interested parties with useful input or feedback.
- For the Agency's benefit and use. The assessment of the reports enables the Agency to have an insight in the development of your project and in certain cases to take a decision on the continuation of the project.

Beneficiaries are advised to carefully read the report forms in order to be familiar with the content and aware of the financial information to be provided. Your project will be required to submit annual implementation reports and at the end of the eligibility period a financial report. The implementation reports provide the Agency with annual updates on how the project is progressing against the original plans, whereas the financial report implies also a check of the eligibility of expenses incurred.

In order to provide a practical and structured means for a project to report, the Agency has prepared a report template – including a financial reporting table –instructions on how to complete them can be found below. The templates can be found under the following link:
<http://eacea.ec.europa.eu/llp/jeanmonnet/reporting>

Please note that the online reports (except for the financial data) will be made available for the general public in order to further increase their dissemination.

For the report submission deadlines, please refer to your Grant Agreement (Art. 1.5) or to your Decision (Art. 5). Furthermore, the contractual timetable for 2010 projects is included in this Handbook (Annex nr 2).

1.4.2 Structure of the Reports

Please note the following points before preparing and submitting your report to the Agency:

- After the end of each project year, you are requested to submit a paper copy of the Annual Implementation Report (Content Report) signed by the respective Professor/Academic Coordinator *and* the Legal Representative.



Important aspect to be covered by the Annual Implementation Report:

- the number of hours taught (for Chairs and Modules: official syllabus to be attached showing clearly the number of hours that were taught)
- whether the course/activity is compulsory or optional
- undergraduate or postgraduate course
- the number of students
- publications
- events (conferences, seminars,...)
- contact with the media
- evaluation of results
- for Information and Research Activities: a participant list with the number and names of all participants, including their signature. Example:

Name, First Name	Address	Email & Address	Signature

- At the end of the **eligibility period**, you are additionally required to submit a **Financial Report** (together with the Annual Implementation Report) within 2 months after the end date of the action. All costs and all revenues of the project must be declared in the Financial Report

Important aspect to be covered by the Final Financial Report:

- **For the Budget Based System:**
the various financial tables (of Annex III for Decisions and of Annex II for the Agreements) form a coherent whole and the figures must therefore be consistent. The amounts reported in the forms must be expressed in Euro (and if applicable, the exchange rate used for conversion into Euro must also be reported in the forms). Before submitting the Financial Report, the Beneficiary is strongly advised to check that the totals and subtotals filled in are arithmetically correct. Furthermore, please provide a detailed list of all expenses relating to the different budget headings. This list has to be produced and countersigned by the head of accounting of your institution
- **For the Flat Rate System** the financial report consists of a completed grant calculator (which is based on the financial application form) together with a- Declaration of Honour certifying the information provided for calculating the final grant is full, reliable and true, and can be substantiated by relevant supporting documentation, signed by the legal representative of the Beneficiary has to be added to the report (see Art. 4.3 of the Grant Decision/ I.4.2 of the Grant Agreement). Templates will be provided at reporting stage. Additionally for projects under the flat rate system, supporting documentation needs to be submitted in order to justify the number of conference participants and days of the event (for Information and Research Activities) or the number of teaching hours (for Modules, Chairs and ad personam Chairs) – see above (e.g syllabus, participants lists).



➤ Further reporting instructions:

- For a Report to be assessed, the formal requirements detailed in the Grant Agreement/Decision particularly in Article 1.5/5 "Submission of Reports and other Documents" must be satisfied. In the case that the Report does not meet the above-mentioned criteria, the Agency reserves the right not to assess the Report, until its formal presentation is correct. If the Agency does not obtain the Report in the correct format, the grant may be terminated (see Article II.11.2. (b) of the Grant Agreement/ General Conditions nr. 9.2. (b) of the Decision) and the Beneficiary required reimbursing the full or a part of pre-financing instalment already paid to the project (Art II.16.3 (FR), II.17.5 (BB) of your Grant Agreement/General Conditions nr. 13.3 (FR), 14.7 (BB) of your Decision).
- Please note that it is obligatory to use the appropriate report templates and financial tables, provided by the Agency. These can be downloaded from the following website: <http://eacea.ec.europa.eu/llp/jeanmonnet/reporting> . All sections of the reporting form have to be completed.
- The report should be of a quality that allows it to be published as it is i.e. without revision or editing.
- The Reports should be written in English, French or German.
- All products and results should be submitted along with the Annual Implementation Reports, whereas all project publications for Information and Research Activities (and Multilateral Research Groups) have to be sent to the following 3 institutions: the Executive Agency for Education, Audiovisual and Culture, the Directorate General for Education and Culture of the European Commission and the Library of the European Commission. Any updates of the respective addresses of these Institutions will be provided at final report stage.

Executive Agency for Education, Audiovisual and Culture:

Unit P2 - Lifelong Learning: Erasmus - Jean Monnet
Jean Monnet Team – BOU2
Avenue du Bourget 1
B-1140 Brussels

Directorate General for Education and Culture

Unit A3 - Jean Monnet, partenariats et relations avec les agences
MADO 07 - Secretariat
Place Madou, n° 1
1210 St-Josse-Ten-Noode

Central Library of the European Commission

Directorate General Education and Culture
Rue Van Maerlant, 18
B - 1049 Brussels



- The accompanying products/results should contain the LLP logo and the funding disclaimer text as well as bear the project title and Grant Agreement/Decision number. The LLP logo can be found at: http://eacea.ec.europa.eu/about/logos_en.html. The funding disclaimer text is available in all languages at: http://ec.europa.eu/dgs/education_culture/publ/graphics/agencies/use-translation.pdf
- The Report should *not* be used as a means to signal major changes to your project. (e.g. changes to the budget, work plan, partnership, etc.). These should have been subject to formal amendment requests, that had to be submitted separately (see chapter 1.4 "Amendment Requests" of this Handbook). Should the case arise that a change is communicated in the Report, please be aware that the Agency's approval of the report does not imply the Agency's approval of the changes.
- The report must be sent to the address specified in article I.7 of your Grant Agreement/ Art. 7 of your Decision. You are recommended to send your Reports by registered mail, in order to keep a record of postage. Additionally you are advised to keep a copy of the full Report, including any annexes. Please note that reports sent via email or fax cannot be accepted.
- Please submit a paper copy of your report and the electronic online version. The Agency reserves the right to request further copies of reports and products.
- The online Reporting forms are available under the following link: <http://eacea.ec.europa.eu/llp/jeanmonnet/reporting> . In case that this link should not be active, please check the Agency's Jean Monnet website for an updated link.
- When you are asked to provide the file number for your project selected in 2010, please use the reference number starting with the year (2010) and followed by your individual number (4 digits): e.g. 2010-1234



The screenshot shows a web browser window with the URL <http://eacea.ec.europa.eu/lp/jeanmonnet/reporting/New/Version/2008/V1/appel.asp>. The page header identifies the 'Education, Audiovisual & Culture Executive Agency'. The main content area is titled 'Lifelong Learning Programme' and 'RAPPORT D'ACTIVITE / ACTIVITY REPORT'. A sidebar on the left contains a 'Lifelong Learning Programme' menu. The main form includes a dropdown for 'Année académique / Academic year' set to '2009-2010', a text input field for 'Dossier à rechercher / Write your file number', and a dropdown for 'Il s'agit d'un pôle / It's a center of Excellence' set to 'non/no'. At the bottom of the form are two buttons: 'Submit / Envoyer' and 'Effacer / Reinitialiser'.

Before completing the Report, please check your contact details and title of your project and inform us in a separate e-mail, if there should be any changes (E-mail [to EACEA-AJM@ec.europa.eu](mailto:EACEA-AJM@ec.europa.eu))

If you refer to websites in your Report, passwords should be given for all private areas.

1.4.3 Processing the Reports

Each report must be submitted to the Agency by the deadline indicated in the Grant Agreement/Decision. Late submission may considerably delay the process of analysing and assessing the report which may in turn cause payment of due funds to be delayed.

If a report is incomplete (for instance, some parts are missing or incorrect) the Agency may request that further information be supplied and provided through the submission of a new, updated version of the report. The Agency will specify the form in which the additional information should be submitted. In the meantime, the analysis of the report (including financial



analysis) and the payment process will be suspended by the Agency, pending receipt of the additional (satisfactory) information requested (see Article 1.4.2/4.4 "Payment of the balance").

Based on the assessment, the Agency takes a final decision with regard to the payment of the due part of the grant. In the event that the report is not complete and additional information needs to be submitted, the payment that is dependent upon the report's positive evaluation is likely to be delayed. In some cases, a recovery order may be issued.

Once the assessment is complete, the Agency will inform the project of the final evaluation i.e. its decision (email or letter informing that a final payment has been done by the Agency or a letter of pre-information that a recovery order will be issued by the Agency).

Please note that a late submission of the Reports may result in penalties or even termination of the Grant (see Article II.11.2. (b) of the Grant Agreement/ General Conditions nr. 9.2. (b) of the Decision).

1.4.4 Weak implementation of a project

As stated in the Grant Agreement/ Decision, the Agency may reduce the amount of the final grant taking into consideration the final assessment of the project outcomes (see Article II.16.3 (FR), II.17.5 (BB) of the Grant Agreement/ General Conditions nr. 13.3 (FR), 14.7 (BB) of the Decision).

A pro-rate reduction will be applied if it is deemed that the action is not implemented, or is implemented poorly, partially or late. This is judged on basis of the agreed working plan and the agreed activities (e.g. teaching hours, number of participants if applicable).



1.5 Dissemination, Exploitation and Impact of Results

1.5.1 Purpose of dissemination and exploitation activities

Significant emphasis is placed on the impact of EU co-financed projects and on the concrete plans for ensuring that what they produce will be widely known about and widely used. The results generated, the lessons learned and the experience gained by each project team should be made available to the widest possible audience.

The primary means of making this happen are the twin activities of dissemination and exploitation, also known together as "*valorisation*". Their key objective is to maximise the impact of project results by optimising their value, strengthening their impact, transferring them to different contexts, integrating them in a sustainable way and using them actively in systems and practices at local, regional, national and European levels as well as throughout the world.

Well-planned and well-executed dissemination and exploitation ensure that project results have a reach beyond those directly involved in the project/consortium and an impact that is sustained beyond the project's lifetime.

1.5.2 What are project results?

Project results are the products, methods, experiences and policy lessons that projects may realise. Broadly speaking, there are five main categories of result of which the first three are direct project results and the second two are indirect project results or programme-level results.

Result Category	Examples
Products	<ul style="list-style-type: none"> • reports and comparative studies; • handbooks and training tools; • innovative education and training modules; • new curricula and qualifications; • guidance material for new approaches and methodologies; • online education and training material (e-learning); • conferences and cultural events; • seminars, debates and symposia.
Methods	<ul style="list-style-type: none"> • increased knowledge of the participants within a certain field and topic; • cooperation processes and methodologies; • managerial lessons learned and know-how; • exchange of ideas and good practice.
Experiences	<ul style="list-style-type: none"> • experience gained by the project participants/partners in the management and undertaking of transnational partnerships;



	<ul style="list-style-type: none"> • experience gained by individuals, e.g. from mobility periods; • exchange of experience and best practice through the establishment of networks.
Policy lessons	<ul style="list-style-type: none"> • drawn from the overall experience of projects within a programme or from individual projects that are particularly innovative or effective; • feed back to inform policy making e.g. in the Lifelong Learning field within the Commission and within Member States.
European Cooperation	<ul style="list-style-type: none"> • new or extended European and worldwide partnerships; • transnational sharing of experience and best practice; • cross-cultural dialogue and co-operation; • new dialogue and partnerships between EU and non-EU countries.

The different categories of results may require different approaches for dissemination and exploitation. For example, tangible results such as 'products' may be easily demonstrated with actual items, graphical representations and samples whereas intangible results such as 'experiences' may require alternative methods of demonstration such as survey results, interview analysis and accreditation programmes.

1.5.3 What are the dissemination and exploitation of results?

The activities of dissemination and exploitation are closely related but distinct from one another.

Dissemination can be defined as "a planned process of providing information to key parties on the quality, relevance and effectiveness of the results of programmes and initiatives. It occurs as and when the results become available."

Exploitation means "making use of and deriving benefit from (a result)". In the context of project results it primarily involves the two processes of 'mainstreaming' and 'multiplication', where:

Mainstreaming is the planned process of transferring the successful results of programmes and initiatives to appropriate decision-makers in regulated local, regional, national or European systems; and

Multiplication is the planned process of convincing individual end-users to adopt and/or apply the results of programmes and initiatives.



1.5.4 How to plan your dissemination and exploitation

Having a strong plan for dissemination and exploitation from the *start* of a project is a key priority for a Commission-funded project. It is for this reason that impact is paramount. Creating the plan early on ensures that your intended users and their needs are central to your project from the beginning.

In planning these activities, the project team should be addressing the following kinds of questions:

- What needs does the project meet?
- What are the expected results?
- Who are the users/interested sectors who will benefit from the project's results?

Time should be spent on establishing who is expected to use the project's results and taking account of their needs. This should include all potential users, not just those from the immediate target group. Plans should allow for consultation with, and the involvement of, users during the project's lifetime.

The key elements of the plan are:

- The types of dissemination and exploitation activity that will be used – the methods and mechanisms;
- The resources that will be required – people and budget;
- The timetable for the different activities;
- The strategy for extending the activities beyond the project's lifetime.

Once established, the dissemination and exploitation plan should be regularly reviewed and where necessary revised in light of the project's evolution. Please provide information on your dissemination activities in your Annual Implementation Reports.

For more detailed guidance on writing a dissemination and exploitation plan please visit the DG EAC website at the following address:

http://ec.europa.eu/dgs/education_culture/valorisation/index_en.html

Amongst other things, this includes 'The EU's 5-stage plan for dissemination and exploitation' along with a dissemination toolkit and suggested mechanisms for both valorisation activities.



1.5.5 Recognition of Commission funding and use of LLP logo

Project publications and results that are distributed must make reference to the co-financing that the Commission has provided and should incorporate the LLP logo. This visibility helps increase awareness of the Lifelong Learning and Jean Monnet Programme and helps ensure the continuation and longevity of its operation.

The LLP logo can be found at:

http://eacea.ec.europa.eu/about/logos_en.html

The funding disclaimer text is available in all languages at:

http://ec.europa.eu/dgs/education_culture/publ/graphics/agencies/use-translation.pdf

Failure to acknowledge the EU funding may lead to the costs related to a particular activity being declared ineligible. For example, in the case where the activities included research and publication, if the publication fails to mention EU funding, then the costs of research would still be eligible but the costs of publication would be declared ineligible.



1.6 Amendment Requests

Any amendment to the grant conditions must be the subject of a written supplementary agreement (or decision if a grant decision was initially issued). The amendment request must duly justify the reasons for the proposed changes. The Agency reserves the right to reject an amendment request that is not justified.

It is important to understand that the amendment request should not be used retrospectively i.e. changes that have in reality already been carried out prior to the submission of the request should not be retroactively requested.

Any request for amendment has to be submitted to the Agency at least one month before the end of the eligibility period. Any amendment request must be submitted to the Agency by an official letter or form (see below) signed by the legal representative of the beneficiary, that is, the person who signs the grant agreement (or the application in the case of a grant decision) or his/her legal replacement as well as by the academic coordinator. Please take note that it is possible to extend the eligibility period by a maximum duration of 6 months under highly exceptional circumstances outside the sphere of influence of the beneficiary ("force majeure") putting at risk the overall implementation of the project.

1.6.1 Amendment request using a specific template

To request an amendment, please use the formal Amendment Request form which can be found on the Jean Monnet webpage:

<http://eacea.ec.europa.eu/lp/jeanmonnet/reporting/New/Version/2008/V1/default.asp>

Here you will find the templates for requesting an amendment to the Grant Agreement/Decision for the following circumstances:

- A - Change of the beneficiary organisation (*Ad personam* Chairs)
- B - Changes to the work programme
- C - Change of bank account
- D - Changes to the eligibility period
- E - Changes to the budget breakdown for budget-based projects

Guidance on filling in the application form can be found in the form itself.



1.6.2 Amendment request without a specific template

The following sections describe cases where use of the form is not needed. Please note however, that official approval by the Agency is still needed in these cases.

Change of Chairholder/Academic Coordinator

A change of academic coordinator does not require the amendment request form to be used. A letter informing the Agency about the reasons for the envisaged change is sufficient. The CV of the proposed Chairholder/Coordinator needs to be submitted with the request and will be evaluated by the Agency. The letter should include all the contact details of the new academic coordinator (telephone and fax number, address, email, etc).

→ **Special conditions for Ad personam Chairs:** The title "Ad personam Chair" is directly linked to the person of the chair holder. If the holder leaves the university, the latter may not replace him/her by another member of teaching staff. In the event of leaving the original university, the holder of the Ad personam Chair must remain in an academic environment if he or she wishes to continue using the title "Ad personam Jean Monnet Chair". Maintaining the Ad personam Jean Monnet Chair label requires the presentation and approval of an appropriate Implementation Report for each academic year. A university, to which a holder of an Ad personam Chair moves, must undertake to maintain the European content of the teaching programme and research activities in line with the terms of the Grant Agreement/ Decision and the Project Handbook.

Please note that the Agency needs approve the maintenance of the Jean Monnet label, in case of the move of a Jean Monnet Ad personam Chair holder to another university. Please use the Amendment request form (Section "Change of Beneficiary") in order to submit your request.

Change of legal representative of the beneficiary organisation

In this case it is not necessary to use the amendment request form. A simple letter with an official document confirming the capability of the new legal representative is sufficient. Examples of official documents include statutes and minutes of the Board.

The letter should include all the contact details of the new legal representative (telephone and fax number, address, email, etc).



1.6.3 Cases where an amendment request is NOT necessary: change to the budget breakdown per heading for projects with budget based costs financing

An amendment request relating to an adjustment to the budget breakdown is not necessary when the transfer between budget headings (staff, travel, equipment, subcontracting, others) does not affect the implementation of the action and does not exceed:

- 10% of the amount of each increased budget heading of costs for which the transfer is intended or
- EUR 5.000

Which ever is the larger. (see Article I.3.4 of your Grant Agreement/Art. 3.4 of your Decision).
In all other cases an amendment request is necessary (see 1.6.1)

When assessing your Financial Report, the Agency will accept that costs declared do exceed the budget following this same rule (by budget heading of cost).

Please note that it is not possible to modify the total budget, the amount of the grant or the percentage of European Union funding.

Examples

If you intend to increase the budget allocated to staff from EUR 30.000 to EUR 34.000, no formal amendment request is necessary. This is indeed an increase of more than 10% but less than EUR 5.000.

On the other hand, if you intend to increase the budget allocated to staff from EUR 30.000 to EUR 38.000, a formal amendment request is necessary as this is more than 10% *and* more than EUR 5.000.



2 Financial rules for budget-based financing – Centres of Excellence and Associations of Professors and Researchers³

Under the Call for Proposals 2010, two funding systems co-exist depending on the different type of Jean Monnet Actions (flat rate system, budget-based costs financing). The respective financial tables can be found under the following link:

<http://eacea.ec.europa.eu/llp/jeanmonnet/reporting/New/Version/2008/V1/default.asp>

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.

The following financial rules must be read together with the Call for proposals 2010 and the Call documentation.

2.1 General Provisions on Eligibility of Costs

The general context, nature and amount of expenditure will be taken into account when assessing eligibility.

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

- They must be incurred by **legal bodies/institutions or by natural persons**
- They must be **connected** with the project (i.e. relevant to the project and be directly connected with the execution of the project in accordance with the approved work plan);
- They must be **provided for in the approved budget**, as annexed to the Grant Agreement/Decision.
- They must be **necessary** for the execution of the project;

³ A separate Handbook exists for Multilateral Research Groups



- They must be **reasonable and justified** and they must accord with the principles of **sound financial management**⁴, in particular in terms of value for money and cost-effectiveness;
- They must be **generated** during the lifetime of the project⁵, as specified in Article I.2.2 of the Grant Agreement/ Article 2.1 of the Decision;
- They must be **actually incurred** by the beneficiary and be recorded in the 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**.

At the end of the project duration or at any other time, the project needs to be able to justify all expenditure by copies of invoices or accounting documents, **if requested** by the Agency or any other body or organisation authorised by the Agency. Therefore, the beneficiary's internal accounting and auditing procedures must permit direct reconciliation of the costs and revenue declared in respect of the project with the corresponding accounting statements and supporting documents. For scales of unit costs, this implies that the "number of units" must be recorded in appropriate documents (e.g. timesheets, attendance 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 complies with the applicable accounting law.

Exchange Rate to be used for budget based projects selected in 2010

The financial information shall always be reported in Euro. If this involves a rate of exchange, the following conditions apply (see Art. I.10.1 of your Grant Agreement/Art. 11.1 of your Decision):

- *3-Years projects (Centre of Excellences, Associations)*
Any conversion of actual costs into Euro shall be made by the beneficiary at the monthly accounting rate established by the Commission and published on its website

² 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.

⁵ i.e. generated by an activity that takes place during the lifetime (legal duration) of the project / action. Activities taking place before or after the period specified in a Grant Agreement/Decision are not eligible for funding. However, if the expenditure was committed/ billed within the eligibility period, the actual payment can be effected later (but before the final implementation and financial reports are submitted; to be considered eligible costs)



(<http://ec.europa.eu/budget/inforeuro>) for the 19th month (i.e. March 2012) of the period of eligibility of costs.

2.2 Non-eligible Costs

Under no circumstances 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 beneficiary organisation can prove that it is unable to recover it;
- costs declared by the beneficiary and covered by another project or work programme receiving a European Union grant;
- excessive or reckless expenditure;
- purchase of capital assets - only depreciation is eligible;
- 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 Jean Monnet Programme;
- costs of opening and operating bank accounts (transfer costs are eligible);
- costs incurred in relation to any document required to be submitted with the application (audit reports, etc.);
- contributions in kind (Art. II.14.5 of the Grant Agreement/General Condition nr. 11.5 of your Decision).



2.3 Headings of Eligible Direct Costs

The eligible direct costs for the project 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 project and which can therefore be booked to it directly.

2.3.1 Staff

Costs relating to the following categories of staff are considered:

- Statutory staff, having either a permanent or a temporary employment contract with the Beneficiary.⁶

These costs must be actual costs incurred by the Beneficiary. Staff costs of other organisations are not eligible.

Costs related to persons working through subcontracting (i.e. non staff members) shall be included under the appropriate budget heading (see section 2.3.5 of this Handbook). Beneficiaries should report staff costs based on **real** daily staff cost rates. Any surplus exceeding the maximum rates published in the Call for proposals 2010 will be considered as ineligible. The veracity of these costs may be the subject of an audit.

For the maximum eligible daily rates for Staff costs in countries participating in the Lifelong Learning Programme, please see Table 1 in Annex 3.

For **Third countries**, the following rules apply: Staff costs may not exceed the normal costs for each staff category in the countries concerned and 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 450 euros/day)
- Staff category 2 (maximum amount 300 euros/day) – University Professors
- Staff category 3 (maximum amount 250 euros/day)
- Staff category 4 (maximum amount 125 euros/day)

The four categories of staff are defined as follows:

Manager (Staff Category 1 of the ISCO-88 (COM)).

This staff category includes legislators, senior officials and managers.

Researcher, Teacher, Trainer (Staff Category 2 of the ISCO-88 (COM)).

This staff category includes science, health, teaching and other professionals.

Technical staff (Staff Category 3 of the ISCO-88 (COM)).

This staff category includes technicians and associate professionals.

Administrative staff (Staff Category 4 of the ISCO-88 (COM)).

This staff category includes office and customer service clerks.

⁶ Please note that staff costs for students can only be declared, if they have a regular working contract with the Beneficiary organisation (and their costs will be eligible only if they represent **actual** costs for the Beneficiary). Otherwise their contribution will be regarded as contribution in kind but not eligible costs (see 2.2 above)



The rate of the country in which the beneficiary 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 (partly) in Country B will be budgeted on the basis of the rates of Country A).

Real daily staff cost rates are based on average rates corresponding to the Beneficiary's usual policy on remuneration, comprising actual salaries plus social security charges and other statutory costs included in the remuneration. Non-statutory costs like bonuses, lease car, expense account schemes, incentive payments or profit-sharing schemes are excluded.

Please note that only staff costs foreseen in your Grant Agreement/Decision are taken into consideration and need to be presented as outlined above. Staff presented in the financial report which are not included in the Grant Agreement/Decision will be declared ineligible.

2.3.2 Teaching Costs

In principle, this cost category only applies to Jean Monnet Chairs, Jean Monnet *Ad personam* Chairs and European Modules, which in 2010 fall under the new flat rate system. In duly justified cases, also Centres of Excellence applications could include this type of costs.

The hourly teaching cost per country is fixed in table 2 in Annex 3.

Please note: Actual teaching costs should be reported. If they exceed the maximum rate indicated above, the surplus will be considered ineligible. The veracity of these costs may be subject of an audit.

2.3.3 Travel and Subsistence

a) Travel costs

Travel costs for staff taking part in the project are considered, provided that they are in line with the beneficiary's usual practices on travel costs. 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 sections 2.3.5 and 2.3.6.

Reimbursement must be based on real costs, independent of the means of travel chosen (rail, bus, taxi, plane, hire car). Project participants are required to use the cheapest means of travel (e.g. use Apex tickets for air travel and take advantage of reduced fares, where this is not the case then a full explanation should be provided).

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.



Expenses for private car travel (personal or company cars), where substantiated and where the price is not excessive, will be reimbursed 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 EUR 0.22.
- Or price of a rail, bus or plane ticket. Only one ticket shall be reimbursed, independently of the number of people travelling in the same vehicle.

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 e.g. time, excessive luggage). Reimbursement takes place independently of the number of people travelling in the same vehicle.

b) Subsistence costs

Subsistence costs for staff taking part in the project are eligible and actual costs should be reported. The eligible expenses can not exceed the maximum rates published on the following website of the European Commission:

For 2010 projects, for countries that are not LLP countries, please refer to the maximum rates (updated of 07/07/2009) available under:

http://ec.europa.eu/europeaid/work/procedures/implementation/per_diems/documents/perdiem_200907.pdf

For LLP countries, please refer to the maximum rates published in the LLP Guide 2010 (Part I- General Provisions, Table 5b, page 46) posted on the LLP web page (http://ec.europa.eu/education/llp/doc2593_en.htm)

Those rates were indeed used as the reference for the Call 2010 (published in 2009).

Any surplus reported will be considered as ineligible. The rate to be applied is the one from the destination country i.e. where accommodation costs are incurred. 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 sections 2.3.5 and 2.3.6.

Reimbursement must be based on the existing internal rules of the beneficiary organisation, 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.

Subsistence rates cover accommodation, meals and all local travel costs (but not local travel costs incurred to travel from point of origin to point of destination).

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 for accommodation (costs limited to 50% of the maximum ceiling).

A corresponding reduction must be applied if accommodation, meals and local travel costs are provided for by a third party.



2.3.4 Equipment costs

Purchase, rent or lease of equipment (new or second-hand), including the installation, maintenance and insurance costs, are considered:

- Only when specific and necessary for achieving the goals of the project. Proposed equipment costs must always be duly justified. The rules for procurement under section 2.3.5 apply.
- Provided that it is written off in accordance with the tax and accounting rules applicable to the beneficiary/partners and generally accepted for items of the same kind. Only the portion of the equipment's depreciation corresponding to the duration of the project and the rate of actual use for the purposes of the project may be taken into account. The beneficiary shall explain the rules applied. If the nature and/or the context of its use justify different treatment, this should be duly justified.

All equipment related to the administration of the project (e.g. PCs, portables, etc.) is covered by indirect costs of the project (See section 2.4). All equipment purchased before the start of a project are not eligible (see 2.1, 6th bullet point)

The total reported expenses for equipment may not exceed
10% of the total direct costs reported for the project.

2.3.5 Subcontracting costs

Costs entailed by procurement contracts for the purposes of carrying out a part of the project are considered when awarded by the Beneficiary/ to an external body, organisation or individual⁷.

In order to maintain the concept of the project, the management and the general administration of the project may not be subcontracted.

Costs are based on a verifiable estimate or, if the subcontractor is identified, on the basis of an offer. The estimate/offer will cover all costs (i.e. staff costs plus travel costs, etc.).

The Beneficiary shall award the contract to the tender offering best value for money, that is to say, to the tender offering the best price-quality ratio, in compliance with the principles of transparency and equal treatment for potential contractors, care being taken to avoid any conflict of interests.

Please note that the subcontracted tasks concerned must be set out in the Grant Agreement/Decision (Annex I/II "Description of the Action") and the corresponding estimated costs must be set out in the budget in Annex II/III "Estimated and eligible Budget of the Action".

⁷ 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. Covers also consultants, who provide one off services for which a fee is received.



If not provided for in the initial grant application, any recourse to procurement while the work programme is being implemented is only eligible if prior written authorisation by the Agency has been granted. In some cases, an amendment may be needed (amendment of the budget in particular).

The following specific European Union rules with regard to procurement apply:

For Projects selected in 2010:

- Contracts with a value below or equal to €12.500 can be paid on a presentation of an invoice;
- Contracts with a value between more than €12.500 and €25.000 are subject to a procedure involving at least three tenderers;
- Contracts between more than €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.

The total reported costs for subcontracting may not exceed
30% of the total direct costs reported for the project.

2.3.6 Other Costs

Costs arising directly:

- From requirements imposed by the Grant Agreement/Decision are eligible (dissemination of information, specific evaluation of the project, audits, translations, reproduction, website, etc.), including the costs of any financial services (especially the cost of financial guarantees, transfer costs) but excluding costs of opening and operating bank accounts.
- From the realisation of specific actions or of products/results of the project are eligible i.e. 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 DVDs), etc.



Only activities which are specific and necessary for achieving the goals of the project are considered.

When travel and/or subsistence costs are reimbursed to third parties (experts, speakers, etc.), the rules applicable to staff of partners will be applied (see section 2.3.3).

For all costs incurred through subcontracting please refer to section 2.3.5 above.

Costs which are not covered by the other categories are also considered as other costs. 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; meeting registration costs; rental of exhibition space, etc.

All costs related to the administration of the project e.g. consumables, supplies, photocopying costs, telephone costs, internet access, paper, etc., are covered by indirect costs of the project (See section 2.4). Purchase costs of computers used for administrative tasks are also covered by indirect costs.

2.4 Indirect costs

The eligible indirect costs for the project are those costs which, with due regard for the conditions of eligibility described above, are not identifiable as specific costs directly linked to performance of the project which can be booked to it direct, but which have nevertheless been incurred in connection with the eligible direct costs for the project. They may not include any eligible direct costs.

The indirect costs of the project eligible for European Union funding is a flat rate amount set at a maximum of 7% of the total amount of eligible direct costs. This indirect costs rate was contractually agreed and is given in Annex II/III of the Grant Agreement/Decision. The corresponding costs need *not* be justified by accounting documents.

Indirect costs shall not be eligible under a project grant awarded to a beneficiary who already receives 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 (e.g. PCs, portables, etc.);
- Communication costs (postage, fax, telephone, internet access, mailing, etc.);
- Infrastructure costs (rent, electricity, etc.) of the premises where the project is being carried out;
- Office supplies;
- Photocopies.



2.5 Calculation of the Final European Union Grant

Please refer to Article II.17(BB) of the Grant Agreement/General condition nr. 14 (BB) of the Decision for more information on the calculation of the final grant.

For budget based projects, the final grant is determined as follows:

Declared expenditures from the financial report	
LESS	Ineligible costs found during assessment of your financial report. Costs may be ineligible by nature <i>or</i> Limited by application of the "10% or 5.000 €rule" (Art. I.3.4 of the Agreement/Art. 3.4 of the Decision) <i>or</i> Limited by maximum percentages (Equipment, Subcontracting and Indirect costs) <i>or</i> Limited by maximum rates from the Call (Staff & Subsistence)
X	percentage of co-financing from the Agreement, Article I.3.3/Decision Art 3.3
LIMITED to the maximum European Union contribution from the Agreement, Art. I.3.3 /Decision, Art. 3.3	

An example of the grant calculation can be found below.

Be also aware of the so called "non profit" rule defined in Article II.17.4 of the Grant Agreement/General Condition nr. 14.4 of the Decision. Indeed, to avoid profit, the calculated grant will be reduced accordingly if:

Final European Union grant + other sources of financings (own funds not included) is higher than Declared expenditures from the final statement

Please note also that the grant may be reduced in case of weak implementation of the project (Article II.17.5 (BB) of the Grant Agreement/ General Conditions nr. 14.7 (BB) of the Decision). See also section 1.4.4 of this Handbook (see 1.4.4 of this handbook)



Finally, the balance payment or recovery will be calculated as follows:

Final European Union Grant	
LESS	Pre-financing amount already received
LESS	Interests earned on pre-financing amount-if applicable (article II.16.4 (BB) of the Grant Agreement, General Condition 13.10 (BB) of the Decision)
EQUAL	Balance payment if positive or Recovery if negative

EXAMPLE

Agreement (or Decision)

Initial budget of eligible costs:	€100.000
Rate of co financing of eligible costs:	50%
Maximum grant:	€50.000
<i>Pre-financing</i> : 80% of the grant	€40.000

Reporting :

Final total of actual costs	€100.000
Eligible actual costs after analysis & correction: (€5.000 of not eligible costs)	€95.000
Declared Profit	€ 5.000

Determining the final Grant

Maximum grant	€50.000
Maximum on basis of the co-financing rate = 50% x €95.000	€47.500
No profit rule = €47.500 - €5.000	€42.500

Final Payment = final Grant – pre-financing

= €42.500 – €40.000	<u>€2.500</u>
---------------------	----------------------



3. Financial rules for the flat rate system: Chairs, ad personam Chairs, Modules and Information and Research Activities

Under the Call for Proposals 2010, two funding systems co-exist depending on the different type of Jean Monnet Actions (flat rate system, budget-based costs financing).

The flat rate system 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.

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 participants costs (IRA). Types of costs that can be covered are staff costs, travel and subsistence costs including costs for invited professors, dissemination costs (publications, website,...), costs for teaching material, indirect costs, costs for research etc.

Grant Calculator

The final grant will be calculated on the basis of the financial report, which consists of a completed grant calculator. The grant calculator is based on the financial application form and reflects the number of teaching hours actually delivered for Chairs and Module. For the Information and Research Activities the calculator reflects the actual number of conference participants and days of the events. A template will be provided by the Agency

Declaration of Honour

Please note that according to Art. 4.3 of the Grant Decision/ I.4.2 of the Grant Agreement) the Declaration of Honour, signed by the legal representative of the Beneficiary, needs to be submitted together with the final activity report for all projects under the flat rate system. This declaration states that the information contained in the final activity report for calculating the final grant is full, reliable and true and that it can be substantiated by relevant supporting information. A template for the Declaration of Honour will be provided by the Agency.



3.1 General Provisions on Eligibility of Costs

The general context, nature and amount of expenditure will be taken into account when assessing eligibility.

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

- They must be incurred by **legal bodies/institutions or by natural persons**
- They must be **connected** with the project (i.e. relevant to the project and be directly connected with the execution of the project **in accordance with the approved work plan**)
- They must be **necessary** for the execution of the project;
- They must be **reasonable and justified** and they must accord with the principles of **sound financial management**⁸, in particular in terms of value for money and cost-effectiveness;
- They must be **generated** during the lifetime of the project⁹, as specified in Article I.2.2 of the Grant Agreement/ Article 2.1 of the Decision;
- They must be **actually incurred** by the beneficiary and be recorded in the 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**.
- They must **not be part** of the list of **ineligible costs outlined in 2.2**.

⁸ 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.

⁹ i.e. generated by an activity that takes place during the lifetime (legal duration) of the project / action. Activities taking place before or after the period specified in a Grant Agreement/Decision are not eligible for funding. However, if the expenditure was committed/ billed within the eligibility period, the actual payment can be effected later (but before the final implementation and financial reports are submitted; to be considered eligible costs) .



3.2 Flat rate system for Chairs, *ad personam* Chairs and 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 (also for invited professors), dissemination costs (website, publications), costs for equipment and teaching materials, costs for research 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.

Calculation of the Final European Union Grant:

The final grant is obtained by applying the maximum 75% European Union 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). Please refer to Article II.16 (FR) of the Grant Agreement/General condition nr. 13 (FR) of the Decision for more information on the calculation of the final grant.

Please note also that the grant may be reduced in case of weak implementation of the project (Article II.16.3 (FR) of the Grant Agreement/ General Conditions nr. 13.3 (FR) of the Decision). See also section 1.4.4 of this Handbook. Furthermore, interest earned on the pre-financing amount will be deducted from the grant under certain conditions (article II.15.4 (FR) of the Grant Agreement, General Condition 12.4 (FR) of the Decision). Furthermore, the grant will be reduced (compared to the EU grant awarded) in case the number of teaching hours is reduced. The reduced grant will be calculated by completing the grant calculator with actual (reduced) figures (i.e. number of teaching hours).

See Table 2 in Annex 3– National teaching cost per hour for Jean Monnet Chairs, *ad personam* Jean Monnet Chairs and Teaching Modules



Example:

For a Jean Monnet Chair (grant ceiling 45,000€) of 270 hours and a Teaching Module (grant ceiling 21,000€) of 120 hours both in Italy, where the national hourly teaching cost is 158€, the calculation of the flat-rate financing for each type of activity would be made in four steps as follows:

4-step calculation:	Jean Monnet Chair	Teaching Module
1. Multiply teaching hours by hourly teaching cost	270 hrs x 158€= 42,660.00€	120 hrs x 158€= 18,960.00€
2. Add 10% for Chairs & 40% for Modules	+ 10% = 46,926.00€	+ 40% = 26,544.00€
3. Multiply by 75% (max. European Union contribution)	x 75% = 35,194.50€	x 75% = 19,908.00€
4. Reduce in line with grant ceiling (45,000€Chairs & 21,00€Modules)	N/A	N/A
Result:	35,194.00€	19,908.00€

3.3 Flat rate system for Information and Research Activities

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 € is added to the result of the above mentioned calculation, covering all types of project activities foreseen in the framework of the Information and Research Activity: production and dissemination costs (e.g. publications and website), travel costs (also for invited professors), staff costs, costs equipment, costs for research etc.

The final grant is obtained by applying the maximum European Union 75% funding of total project costs and by respecting the maximum grant ceiling for this project type (40,000€). Please refer to Article II.16 (FR) of the Grant Agreement/General condition nr. 13 (FR) of the Decision for more information on the calculation of the final grant.

Please note also that the grant may be reduced in case of weak implementation of the project (Article II.16.3 (FR) of the Grant Agreement/ General Conditions nr. 13.3 (FR) of the Decision).



See also section 1.4.4 of this Handbook. Furthermore, interest earned on the pre-financing amount will be deducted from the grant under certain conditions (article II.15.4 (FR) of the Grant Agreement, General Condition 12.4 (FR) of the Decision).

See Table 3 in Annex 3: Conference cost per participant per day and subsistence costs per non-local contributors for Information and Research Activities

Example:

For a two-day Jean Monnet conference (grant ceiling for Information and Research Activities 40,000€) with 100 participants and 5 non-local speakers in Italy, where the national allowance scale per day per participant is 77€ and per non-local speaker is 195€, the calculation of the flat-rate financing would be made in five steps as follows:

5-step calculation:	Information and Research Activity
1. Fill in the Excel table with the number of participants, number of conference days and number of non-local speakers. The table will automatically calculate the daily conference costs per participant	95.81€
2. The tables calculates the total cost of the conference	20.120€
3. Add 5,000€ lump sum	+ 5,000.00€ = 25.120€
4. Multiply by 75% max. European Union contribution	x 75% = 18,840€
5. Reduce in line with grant ceiling (40,000€)	N/A
Result:	18,840€

Please note also that the grant may be reduced in case of weak implementation of the project (Article II.16.3 (FR) of the Grant Agreement/ General Conditions nr. 13.3 (FR) of the Decision). See also section 1.4.4 of this Handbook. Furthermore, interest earned on the pre-financing amount will be deducted from the grant under certain conditions (article II.15.4 (FR) of the Grant Agreement, General Condition 12.4 (FR) of the Decision). Furthermore, the grant will be reduced (compared to the EU grant awarded) in case that the number of participants, the number of non-local contributors or the number of conference days are reduced. The reduced grant will be calculated by completing the grant calculator with actual (reduced) figures (i.e. number of participants, number of non-local contributors, number of conference days).

3.4 Exchange Rate

The final grant is determined on the basis of a calculated national teaching cost per hour to be multiplied with the number of teaching hours (for Chairs, ad personam Chairs and Modules) or on the basis of a calculated national allowance scale for participants to be multiplied with the number of participants and the number of days of the event(s) (for Information and Research Activities). Therefore, the exchange rate is not relevant for the reporting purpose of projects under the flat rate system. Fluctuations of exchange rate(s) possibly affecting the equivalent in Euro of national teaching costs per hour or national allowance scale for participants will have therefore no influence on the final grant calculated.



4. Checks and Audits

Please refer to Article II.18 (FR)/II.19 (BB) of the Grant Agreement, General Condition nr. 15 (FR), 16 (BB) of the Decision for more information on possible checks and audits.



Annex 1 Definition of Terms

The Agency: the Education, Audiovisual and Culture Executive Agency, acting under powers delegated by the European Commission .

Amendment: a written supplementary agreement that modifies the grant agreement. For a grant decision, it will take the form of a supplementary decision.

Beneficiary (of project): in financial terms, the organisation, institution or individual with whom the contract for receiving a grant from the LLP is signed.

Dissemination: a planned process of providing information to key parties on the quality, relevance and effectiveness of the results of programmes and initiatives.

Exploitation: a process of making use of and deriving benefit from a result. It primarily involves the two processes of 'mainstreaming' and 'multiplication'.

Flat rate system/Budget based cost financing: Under the 2010 Call for Proposals, two funding systems co-exist depending on the different type of Jean Monnet Action.

The flat rate grant for teaching activities is awarded according to the number of teaching hours for Chairs, Chairs ad personam and Modules and takes into account the number of participants in relation to the organisation of conferences and workshops for Information and Research Activities.

For Centres of Excellence, Associations of Professors and Multilateral Research Groups, the traditional budget-based approach with eligible costs applies.

Grant Agreement/Decision: contractualisation of the grant award, setting out the terms and conditions and the financial rules that apply. A grant decision is only signed by the Agency and not by both parties.

Technical Implementation Report: Report on the progress of the project, to be submitted annually. It includes an number of conference participants and days of the event of the project compared to the initial objectives, comprehensive details on the development, progress and achievements of the project, information on interaction with other projects (where appropriate) and a summary of the main results. For the submission deadlines, please refer to your Grant Agreement (Art. 1.5) or to your Decision (Art. 5).

Financial Report/Financial Statement: covers the total costs incurred over the whole period of co-financing by the Agency. To be submitted to the Agency no later than 2 months following the end date of the action, set out in Art 1.2 of your Grant Agreement/ Art 2 of your Decision. The financial information shall always be given in Euros.

Legal Representative: the person legally authorised to enter into legal and financial commitments on behalf of the beneficiary organisation to which he/she belongs.

Monitoring: the continuous and systematic control of a project's progress. Monitoring consists of the supervision of activities, comparison with the work plan and using the information obtained for the improvement of the project.



Project Coordinator: the organisation or institution in charge of the implementation of the project.

Project: Generally, a project is a cooperation activity with a defined outcome developed by one Beneficiary or jointly by a grouping of organisations or institutions within a defined period of time and a defined budget. More precisely, a Jean Monnet project aims at stimulating teaching, research and reflection in the field of European integration studies at the level of higher education institutions within and outside the European Union.



Annex 2 Contractual timetable 2010

Jean Monnet Programme Selection 2010

Contractual timetable

Chairs/Chairs <i>ad personam</i> (CH/CL); Modules (MO); Associations (XA); Centre of Excellences (PO); Information & Research Activities (IC)		
Length of period of eligibility,	Event	Deadline
12 months (IC)	Starting date of period of eligibility	01/09/2010
	End date of period of eligibility	31/08/2011
	Submission of the final implementation + financial report	31/10/2011
36 months (CH, CL, MO, XA, PO)	Starting date of period of eligibility	01/09/2010
	End date of period of eligibility	31/08/2013
	Submission of 1 st implementation report	31/08/2011
	Submission of 2 nd implementation report	31/08/2012
	Submission of the 3 rd implementation + financial report	31/10/2013

For Chairs and Modules, it is possible to maintain the Jean Monnet label for the activities beyond the contractual period of 3 years, if implementation reports are submitted to the Agency at the end of each academic year, providing information/materials documenting that the activities are maintained. In any case, no costs will be co-funded by the EU grant after the contractual period.



Annex 3 Financial tables - flat rate system (as published in the Call 2010)

Table 1: Maximum eligible daily rates (in Euro) for Staff costs

Country			Manager	Researcher Teacher Trainer	Technical	Administrative
Belgique/Belgie	BE	Belgium	380	325	263	205
Bulgarija	BG	Bulgaria	84	75	58	39
Česká republika	CZ	Czech Republic	138	138	100	72
Danemark	DK	Denmark	497	425	346	271
Deutschland	DE	Germany	356	309	248	191
Eesti	EE	Estonia	102	94	66	46
Ellas	EL	Greece	280	239	196	152
Espana	ES	Spain	287	258	198	139
France	FR	France	423	358	234	179
Eire	IE	Ireland	386	336	280	205
Italia	IT	Italy	568	332	225	187
Kypros	CY	Cyprus	335	294	182	124
Latvija	LV	Latvia	101	82	65	44
Lietuva	LT	Lithuania	90	77	59	41
Luxembourg	LU	Luxembourg	508	436	353	275
Magyarország	HU	Hungary	123	108	81	46
Malta	MT	Malta	136	123	96	68
Nederland	NL	Netherlands	388	339	269	211
Osterreich	AT	Austria	420	324	241	199
Polska	PL	Poland	130	107	83	61
Portugal	PT	Portugal	182	160	118	78
Romania	RO	Romania	155	119	93	59
Slovenia	SI	Slovenia	252	227	183	115
Slovenska republika	SK	Slovakia	151	122	108	88
Suomi/Finland	FI	Finland	374	268	221	185
Sverige		Sweden	443	379	312	240



	SE					
United Kingdom	GB	United Kingdom	412	389	273	197
Island	IS	Iceland	460	419	361	232
Liechtenstein	LI	Liechtenstein	414	339	263	208
Norge	NO	Norway	529	459	375	283
Turkiye	TR	Turkey	176	112	74	47

Table 2:– National teaching cost per hour for Jean Monnet Chairs, *ad personam* Jean Monnet Chairs and Teaching Modules

EU Member states	Teaching cost scales (€)
Austria	200
Belgium	184
Bulgaria	80
Cyprus	140
Czech Republic	117
Denmark	192
Estonia	105
Finland	183
France	178
Germany	177
Greece	171
Hungary	91
Ireland	196
Italy	158
Latvia	89
Lithuania	91
Luxembourg	200
Malte*	106
Netherlands	200
Poland	81
Portugal	111
Romania	80
Slovakia	102
Slovenia	141
Spain	163
Sweden	194
United Kingdom	179

Other countries	Teaching cost scales (€)
Antigua and Barbuda	93
Australia	176
Canada	187
Equatorial Guinea	112
Hong Kong, China	200
Island	180
Israel	137
Japan	183
Korea, Rep.	131
New Zealand	139
Norway	200
Saudi Arabia	121
Seychelles	82
Singapore	200
Switzerland	200
Trinidad and Tobago	119
United States	200
All other countries	80



Table 3: Conference cost per participant per day and subsistence costs per non-local contributors for Information and Research Activities

Please note that the rate concerning accommodation and subsistence cost per non-local contributor (column B.) is calculated by taking into account the general LLP subsistence costs for centralised actions less a n amount of 35€ for lunches which is already included in the rate concerning conference cost per participant per day (column A).

Countries	A. Conference cost per participant per day (€)	B. Accommodation and subsistence cost per non-local contributor (€)
EU Member States		
Austria	99	191
Belgium	90	197
Bulgaria	40	193
Cyprus	68	202
Czech Republic	57	195
Denmark	94	229
Estonia	51	154
Finland	90	207
France	87	208
Germany	87	177
Greece	84	189
Hungary	45	189
Ireland	96	216
Italy	77	195
Latvia	44	179
Lithuania	45	155
Luxembourg	165	201
Malta*	59	174
Netherlands	102	223
Poland	40	184
Portugal	54	173
Romania	40	189
Slovakia	50	174
Slovenia	69	153
Spain	80	180
Sweden	95	218
United Kingdom	88	234
Other countries		
Albania	40	202
Algeria	40	228
Angola	40	142
Antigua and Barbuda	46	160
Argentina	40	160
Armenia	40	112
Australia	87	175
Azerbaijan	40	149
Bangladesh	40	108
Belarus	40	104
Belize	40	115



Countries	A. Conference cost per participant per day (€)	B. Accommodation and subsistence cost per non-local contributor (€)
Benin	40	169
Bhutan	40	64
Bolivia	40	79
Bosnia and Herzegovina	40	83
Botswana	40	91
Brazil	40	181
Burkina Faso	40	116
Burundi	40	109
Cambodia	40	69
Cameroon	40	172
Canada	92	177
Cape Verde	40	165
Central African Republic	40	97
Chad	40	217
Chile	40	95
China	40	114
Colombia	40	147
Comoros	40	96
Congo, Dem. Rep.	40	161
Congo, Rep.	40	194
Costa Rica	40	124
Cote d'Ivoire	40	211
Croatia	40	188
Croatia	40	188
Djibouti	40	132
Dominica	40	118
Dominican Republic	40	100
Ecuador	40	107
Egypt, Arab Rep.	40	138
El Salvador	40	115
Equatorial Guinea	55	156
Eritrea	40	89
Ethiopia	40	159
Fiji	40	143
Gabon	40	172
Gambia, The	40	125
Georgia	40	186
Ghana	40	109
Grenada	40	166
Guatemala	40	105
Guinea	40	110
Guinea-Bissau	40	157
Guyana	40	101
Haiti	40	140
Honduras	40	83
Hong Kong, China	114	166
India	40	200
Indonesia	40	87
Iran, Islamic Rep.	40	118
Island	88	153
Israel	67	189



Countries	A. Conference cost per participant per day (€)	B. Accommodation and subsistence cost per non-local contributor (€)
Jamaica	40	115
Japan	90	166
Jordan	40	157
Kazakhstan	40	207
Kenya	40	132
Kiribati	40	150
Korea, Rep.	64	178
Kyrgyz Republic	40	195
Lao PDR	40	87
Lebanon	40	123
Lesotho	40	65
Liberia	40	125
Libya	40	113
Macedonia, FYR	40	155
Madagascar	40	141
Malawi	40	79
Malaysia	40	100
Maldives	40	77
Mali	40	211
Mauritania	40	127
Mauritius	40	143
Mexico	40	166
Micronesia, Fed. Sts.	40	129
Moldova	40	114
Mongolia	40	72
Montenegro	40	157
Morocco	40	122
Mozambique	40	95
Namibia	40	82
Nepal	40	66
New Zealand	68	141
Nicaragua	40	87
Niger	40	154
Nigeria	40	231
Norway	138	195
Pakistan	40	140
Panama	40	123
Papua New Guinea	40	121
Paraguay	40	62
Peru	40	115
Philippines	40	99
Russian Federation	40	286
Rwanda	40	133
Samoa	40	127
Sao Tome and Principe	40	109
Saudi Arabia	59	127
Senegal	40	147
Serbia	40	196
Seychelles	40	153
Sierra Leone	40	98
Singapore	126	209



Countries	A. Conference cost per participant per day (€)	B. Accommodation and subsistence cost per non-local contributor (€)
Solomon Islands	40	95
South Africa	40	83
Sri Lanka	40	76
St. Kitts and Nevis	40	126
St. Lucia	40	133
St. Vincent and the Grenadines	40	154
Sudan	40	131
Suriname	40	98
Swaziland	40	75
Switzerland	114	192
Syrian Arab Republic	40	121
Tajikistan	40	82
Tanzania	40	114
Thailand	40	116
Timor-Leste	40	87
Togo	40	136
Tonga	40	102
Trinidad and Tobago	58	166
Tunisia	40	99
Turkey	40	79
Uganda	40	143
Ukraine	40	256
United States	119	173
Uruguay	40	93
Uzbekistan	40	124
Vanuatu	40	179
Venezuela, RB	40	185
Vietnam	40	94
Yemen, Rep.	40	104
West Bank and Gaza Strip	40	117
Zambia	40	177