

$$\mathbf{A}_m \mathbf{x} = \lambda_{e,m} \mathbf{B}_m \mathbf{x}$$

where

$$\mathbf{A}_m = \int_{\Gamma_e^I} (\nabla u^h \cdot \mathbf{n}_m) (\nabla \bar{u}^h \cdot \mathbf{n}_m) d\Gamma$$

$$\mathbf{B}_m = \int_{\Omega_{e,m}^h} \nabla u^h \cdot \nabla \bar{u}^h d\Omega$$