

## **RULES OF EXPENDITURE ELIGIBILITY**

**I. Eligibility rules applicable to expenditure relating to staff, capital equipment, consumables, shipment of samples for comparative tests, missions, meetings, training activities and overheads**

**1. Global staff costs**

1.a Staff costs

Costs whatever the staff's status, shall be limited to actual wages costs, namely remuneration, wages, social charges and retirement costs, for staff specifically allocated entirely or in part to the implementation of the action.

All staff working-time devoted to the action shall be recorded and certified on a basis of 220 working days/year (20 working days/month). Recording and certification shall be done on a daily basis at least once a month by the appointed project leader or a duly authorised senior member of the laboratories' staff.

If other rules are applied an official documentation describing them, describing the methodology, the calculation etc. must be provided with the estimated budget for assessment by the Commission services.

1.b Subcontracting

Reimbursement shall be based on the actual costs incurred.

**2. Capital equipment**

Equipment purchased, leased or rented shall be eligible as direct costs. The reimbursable amount for leased or rented equipment may not exceed the amount at which such equipment could have been purchased. Reimbursable costs shall be calculated as follows:

$$\frac{A \times C \times D}{B}$$

A = period in months for which the equipment is to be used for the action, from the date of delivery

B = depreciation period of 60 months (36 months in the case of computer equipment costing less than EUR 25 000)

C = cost of equipment

D = percentage use of equipment on the action

For capital equipment costing less than EUR 3 000 the entire cost may be declared. There is no depreciation on such equipment.

**3. Consumables**

Reimbursement shall be based on actual costs incurred.

All other expenditure on administration, business travel other than missions referred to in point 5 and secretarial services shall be considered to be covered by 'overheads' referred to in point 8.

#### **4. Shipment of samples for comparative tests**

Reimbursement shall be based on the actual costs incurred in shipping samples for comparative tests.

#### **5. Missions**

Travel and hotel expenses incurred by the staff of the EU Reference Laboratories for missions scheduled in the action shall be reimbursed in accordance with part II of the present annex. Daily allowances shall be granted in accordance with part II of the present annex.

#### **6. Meetings**

##### **6.a Workshops**

Expenditure relating to travel expenses, hotel expenses and daily allowances for a maximum of 32 participants in workshops shall be eligible under the organisation of workshops.

Additional expenditure relating to travel expenses, hotel expenses and daily allowances for a maximum of three invited speakers in workshops shall be eligible under the organisation of workshops.

Additional expenditure relating to travel expenses, hotel expenses and daily allowances for a maximum of 10 representatives of third countries in workshops shall be eligible under the organisation of workshops.

Travel expenses, hotel expenses and daily allowances shall be reimbursed in accordance with point II of the present annex.

##### **6.b Specific meetings**

Travel and hotel expenses incurred by a maximum of eight outside experts (namely experts that are not staff members of the EU reference laboratories) for meetings taking place on the premises of the EU reference laboratories and scheduled in the action shall be reimbursed in accordance with point II of the present annex. Daily allowances shall be granted in accordance with point II of the present annex.

#### **7. Training activities**

Travel and hotel expenses incurred by a maximum of 32 representatives of national reference laboratories for training activities taking place in the premises of the EU Reference Laboratory provided for in the action shall be reimbursed in accordance with part II of the present annex. Daily allowances shall be granted in accordance with point II of the present annex.

## **8. VAT**

Non-recoverable value-added tax (VAT) paid by EU Reference Laboratories shall be regarded as eligible expenditure.

## **9. Overheads**

A flat-rate contribution of 7% of actual eligible costs, calculated on the basis of all the direct costs listed above, shall be made automatically.

## **II. Eligibility rules specifically applicable to expenditure relating to missions, workshops and experts meetings, and training activities**

### **A. TRAVEL COSTS**

#### **1. TICKETS AND TRAVEL EXPENSES**

##### **1.1. General rules**

Participants must use the most appropriate and cost-effective means of transport. As far as possible, public or shared transport is to be used taking account, among other things, of the environmental impact.

All travel is deemed to start on the premises of the laboratories. Participants are directly responsible for any detours made for private reasons, including departures from and/or returns to any other place, and must indicate such detours and pay the excess cost involved.

Travel expenses incurred for the participation in the workshop are to be reimbursed exclusively based on the most appropriate and cost-effective means of transport between the laboratories' premises and the place where the workshop is organised.

Reimbursement must take into account the meetings' duration and must be based on the best rates available from the preferential rates negotiated and other promotional fares available on the market.

##### **1.2. Travel by rail**

Travel expenses are to be reimbursed for first-class travel by the shortest and most cost-effective route.

##### **1.3. Travel by air**

Travel expenses are to be reimbursed for first-class travel by the shortest and most cost-effective route.

(1) Air travel is to be booked, at the lowest available rates, taking into account the duration of meetings:

(a) in economy class or equivalent;

(b) in business class or equivalent, if the journey includes at least one segment involving at least 4 hours continuous flying time.

- (2) Where the fare conditions require a weekend stay (Sunday rule), additional daily allowances may be paid if cost-effective overall.

Participants are to request and retain from the approved travel agency the different rates available (including/excluding a weekend stay) so that the most cost-effective decision is reached. Nevertheless, participants are not under an obligation to spend the weekend at the place of workshop for the sole purpose of more cost-effective travel arrangements.

Used tickets, original boarding cards and hotel invoices are to be provided to the Commission upon its request.

#### **1.4. Travel by car for professional reasons**

Travel by car is authorised if cost-effective compared to travel by air or rail, particularly where the car is shared by a number of participants.

Travel by private car for professional reasons is authorised. However, travel expenses relating to the distance covered are to be reimbursed up to a maximum of EUR 0,22 per km.

#### **1.5. Taxis – Parking – Tolls – Public transport (bus, tram, metro)**

The daily allowance is normally considered to cover all expenditure incurred by the participants attending a workshop. Expenses relating to public transport, taxi fares, tolls and parking are not eligible costs for reimbursement.

## **B. DAILY ALLOWANCES**

### **Calculation**

Daily allowances are to be calculated as follows:

Length of mission:

- 6 hours or less: 20% of the daily allowance and any travel costs on the basis of supporting documents,
- more than 6 hours but not more than 12 hours: half the daily allowance,
- more than 12 hours, but not more than 30 hours: the daily allowance,
- more than 30 hours but not more than 36 hours: one and a half times the daily allowance,
- more than 36 hours but not more than 54 hours: two times the daily allowance,
- more than 54 hours but not more than 60 hours: two and a half times the daily allowance,
- more than 60 hours but not more than 78 hours: three times the daily allowance,
- more than 78 hours but not more than 84 hours: three and a half times the daily allowances, and so on.

### **Method of length calculation**

The hours taken into account to calculate the daily allowance are:

- for air travel: including 2 hours before the flight departure and 2 hours after the flight arrival,
- for train travel: including 0,5 hour before train departure and 0,5 hour after the train arrival.

### **Expenses covered**

The daily allowance is to be paid at a flat-rate amount and is considered to cover breakfast, two main meals and all other sundries, travel means as stipulated under point 1.5 and the cost of telecommunication tools.

### **Amount of the daily allowance**

The amount of the daily allowance is to be determined in accordance with Article 1 of Council Regulation (EC, Euratom) No 1066/2006 of 27 June 2006 adjusting from 1 July 2006 the scale for missions by officials and other servants of the European Communities in the Member States<sup>1</sup>.

## **C. HOTEL COSTS**

The ceiling for hotel costs is to be determined in accordance with Article 1 of Regulation (EC, Euratom) No 1066/2006.

In case hotel costs include breakfast cost, the reimbursement of hotel costs must be decreased by 15% as breakfast is covered by the daily allowance. If the exact amount of the breakfast can be determined by a declaration of the hotel, then this amount shall be deducted from hotel costs.

## **D. OTHER**

If the maximum number of participants provided for in part I, point 6 of the present Annex is not reached, but a minimum of twenty participants from National Reference Laboratories have attended the workshop, the Commission is to accept that a maximum of three participants from Union reference laboratories may receive daily allowances, depending on the length of their attendance at the workshop.

Regarding travel and hotel costs of those three participants, the Commission is not to reimburse them, unless the workshop takes place in another town than that of the laboratory.

In addition, payment of such daily allowance as well as travel and hotel costs is only to be made where the maximum Union financial aid is not exceeded.

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<sup>1</sup> OJ L 194, 14.7.2006, p. 1.

### III. Amounts of daily allowances and hotel ceilings

(in EUR)

Member State abbreviation:		Daily allowance:	Hotel ceiling
Belgium	BE	92	140
Czech Republic	CZ	75	155
Denmark	DK	120	150
Germany	DE	93	115
Estonia	EE	71	110
Greece	EL	82	140
Spain	ES	87	125
France	FR	95	150
Ireland	IE	104	150
Italy	IT	95	135
Cyprus	CY	93	145
Latvia	LV	66	145
Lithuania	LT	68	115
Luxembourg	LU	92	145
Hungary	HU	72	150
Malta	MT	90	115
Netherlands	NL	93	170
Austria	AT	95	130
Poland	PL	72	145
Portugal	PT	84	120
Slovenia	SI	70	110
Slovakia	SK	80	125
Finland	FI	104	140
Sweden	SE	97	160
United Kingdom	UK	101	175
Romania	RO	52	170
Bulgaria	BG	58	169
Croatia	HR	60	120