

ANNEX IV

RULES OF EXPENDITURE ELIGIBILITY

I. Eligibility rules applicable to expenditure relating to staff, capital equipment, consumables, missions, meetings, training activities and overheads

1. Global staff costs

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.

Reimbursement shall be based on the actual costs incurred. All staff working-time devoted to the action shall be recorded and certified on a daily basis at least once a month by the appointed project leader or a duly authorised senior member of the laboratories' staff.

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 depending on the amount

- < 3,000 € : in the same year

- from 3,001 € to 25,000 € : 36 months only if IT equipment. Otherwise, 60 months

- > 25,001 € : 60 months

C = cost of equipment

D = percentage use of equipment on the action

3. Consumables

Reimbursement of technical consumables 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 9.

4. Shipment of samples for comparative tests

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

Reimbursement is limited to a maximum of 28 national reference laboratories of the European Union. Shipment to national reference laboratories of third countries shall be subject to previous agreement of the Commission (operational) services.

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

a Workshops

The aim of a workshop is the exchange of technical information.

The participation of the 28 National Reference Laboratories is mandatory. The expenditures relating to travel expenses, hotel expenses and daily allowances shall be eligible for only 1 representative per country.

Participation of other participants shall be subject to previous agreement of the Commission (operational or financial) services.

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

Duration of the workshop shall be organized taking into consideration the best value for money.

b Meetings

The aim of a meeting is to discuss specific issues.

Meetings with outside experts (namely experts that are not staff members of the EU reference laboratories) will be subject to previous agreement of the Commission (operational) services.

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

Duration of the meeting shall be organized taking into consideration the best value for money.

7. Training activities

The aim of the training activity is to train people from national reference laboratories when necessary.

Expenditure relating to travel expenses, hotel expenses and daily allowances for a maximum of 28 national reference laboratories participants shall be eligible under the organisation of training activities. The expenditures relating to travel expenses, hotel expenses and daily allowances shall be eligible for only 1 representative per country.

Participation of other participant(s) will be subject to previous agreement of the Commission (operational) services.

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

Duration of the training activity shall be organized taking into consideration the best value for money.

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 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. If several people travel together in one vehicle, only the person in charge of the vehicle will receive travel expenses.

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

The amount paid for daily allowances depends on the **duration of the mission**:

- from 00h00 to 06h00: 0.20 Daily allowance (DA)
- from 06h01 to 12h00: 0.5 DA
- from 12h01 to 24h00: 1 DA
- from 24h01 to 36h00: 1.5 DA
- each successive 12-hour period: 0.5 DA.

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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 Commission Delegated Regulation (EU) 2016/1611 of 7 July 2016.

C. HOTEL COSTS

The ceiling for hotel costs is to be determined in accordance with Article 1 of Commission Delegated Regulation (EU) 2016/1611 of 7 July 2016.

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.

Amounts of daily allowances and hotel ceilings in EUR

Destination	Hotel ceiling	Daily allowance
Belgium	148	102
Bulgaria	135	57
Czech Republic	124	70
Denmark	173	124
Germany	128	97
Estonia	105	80
Ireland	159	108
Greece	112	82
Spain	128	88
France	180	102
Croatia	110	75
Italy	148	98
Cyprus	140	88
Latvia	116	73
Lithuania	117	69
Luxembourg	148	98
Hungary	120	64
Malta	138	88
Netherlands	166	103
Austria	132	102
Poland	116	67
Portugal	101	83
Romania	136	62
Slovenia	117	84
Slovak Republic	100	74
Finland	142	113
Sweden	187	117
United Kingdom	209	125