



EUROPEAN COMMISSION
DIRECTORATE-GENERAL FOR HEALTH AND FOOD SAFETY

Food chain: Stakeholders and International Relations
Food Safety Programmes, Emergency Funding

SANTE/12250/2015 Rev4

February 2019

FINANCIAL GUIDELINES FOR MEMBER STATES
FOR EU FUNDING OF VETERINARY PROGRAMMES
- Update for 2019 and 2020 programmes -

Contents

1.	INTRODUCTION	3
2.	IMPORTANT CONCEPTS	5
3.	CONDITIONS FOR ELIGIBILITY OF DIRECT COSTS	7
4.	CATEGORIES OF ELIGIBLE DIRECT COSTS	7
5.	ELIGIBLE INDIRECT COSTS	8
6.	ELIGIBLE DIRECT COSTS PER DISEASE.....	10
	African swine fever	10
	Avian Influenza	13
	Bluetongue.....	15
	Bovine Brucellosis.....	16
	Bovine Tuberculosis	19
	Classical Swine Fever.....	22
	Lumpy skin disease – Peste des petits ruminants – Sheep and goat pox.....	24
	Rabies	26
	Salmonella infection of poultry flocks	29
	Sheep and Goat Brucellosis	33
	Transmissible Spongiform Encephalopathies	36
7.	INELIGIBLE DIRECT COSTS	40
8.	SUPPORTING DOCUMENTS.....	43

1. INTRODUCTION

Annual and multiannual programmes for the eradication, control and monitoring of animal diseases and zoonoses (hereinafter 'programmes') have been co-financed by the EU for many years and have unequivocally contributed to the improvement of both animal and human health within the EU. To obtain co-financing, Member States (MSs) must submit their programmes to the European Commission for prior approval in the year preceding the year of implementation. The European Commission should approve all eligible programmes. During the course of each implementing year and for each individual programme, Member States are required to submit an intermediate report showing programme implementation during the first semester and the forecasted implementation for the second semester. In order to optimise the use of the earmarked credit, Commission Services may reallocate funding from programmes which do not plan to use their full allocation to programmes that are expected to exceed it due to unforeseen animal health developments. The reallocation is based on the most recent information on the expenditure actually incurred by the MSs concerned submitted with the intermediate report.

By 30 April of the subsequent year, for each approved programme, MSs should submit a final technical and financial report, together with the claim for reimbursement of eligible expenses, which are then examined by Commission Services; the payment procedure is launched. Programmes could be subject to financial audits (ex-ante or ex-post, i.e. before or after payment) by the European Commission that may lead to financial corrections. The European Court of Auditors (ECA) may also carry out financial audits. DG SANTE F (Health and food audits and analysis) verifies on the spot the proper implementation of the programmes.

Regulation (EU) No 652/2014¹ of the European Parliament and of the Council of 15 May 2014 (hereinafter 'CFF' as 'Common Financial Framework') is the EU legal base governing the co-financing of veterinary programmes until 2020.

Commission Decision C(2018) 2315 of 23.4.2018² authorises the use of unit costs under the annual and multiannual programmes for the eradication, control and surveillance of animal diseases and zoonoses and under the veterinary emergency measures. It repeals Commission Decision C(2014) 1035.

Working Document SANTE/2017/10186 Rev2³ ("Guidelines for the Union co-funded programmes of eradication, control and surveillance of animal diseases and zoonoses for the years 2018-2020 - updates for 2019 and 2020") lists the eligible costs per disease with the respective unit costs or ceilings for 2019 and 2020 veterinary programmes.

¹ Regulation (EU) No 652/2014 of the European Parliament and of the Council of 15 May 2014 laying down provisions for the management of expenditure relating to the food chain, animal health and animal welfare, and relating to plant health and plant reproductive material, amending Council Directives 98/56/EC, 2000/29/EC and 2008/90/EC, Regulations (EC) No 178/2002, (EC) No 882/2004 and (EC) No 396/2005 of the European Parliament and of the Council, Directive 2009/128/EC of the European Parliament and of the Council and Regulation (EC) No 1107/2009 of the European Parliament and of the Council and repealing Council Decisions 66/399/EEC, 76/894/EEC and 2009/470/EC (OJ L 189, 27.6.2014, p. 1.)

² https://ec.europa.eu/food/sites/food/files/safety/docs/cff_animal_vet-progs_com-decision_20180423_unit-costs.pdf and https://ec.europa.eu/food/sites/food/files/safety/docs/cff_animal_vet-progs_com-decision_20180423_unit-costs_annex.pdf

³ https://ec.europa.eu/food/sites/food/files/safety/docs/cff_animal_vet-progs_guidance_progs_erad_2019-2020.pdf

Commission Implementing Decision C(2017)2841 of 2.5.2017⁴ sets the multiannual work programme for 2018, 2019 and 2020 for the implementation of veterinary programmes for animal diseases and zoonoses.

As regards the procedural aspects, Articles 12, 13 and 14 of the CFF lay down specific procedures for the content, submission, evaluation and reporting of the programmes. Commission Implementing Decision (EU) 2015/2444 of 17 December 2015⁵ lays down the standard requirements for the submission of national programmes.

Commission Implementing Decision (EU) 2016/969 of 15 June 2016 lays down the standard reporting requirements for the national programmes.⁶

Working Document SANCO/12785/2012 Rev3⁷ lays down the principles and criteria on which the reaction of the Commission is based in case of unsatisfactory implementation of the programmes.

The European Commission acknowledges that it is very important for the Member States to continue to receive appropriate information and guidance concerning both procedural aspects and eligibility principles for the programmes. The present Guidelines aim to provide comprehensive guidance to the Member States on some important concepts, categories, components and conditions for eligibility/ non-eligibility of costs, as well as on supporting documents required to allow for the identification and the verification of the amounts declared.

This 4th revision of the Financial Guidelines for Member States for EU funding of veterinary programmes applies for 2019 and 2020 veterinary programmes cost claims.

⁴ https://ec.europa.eu/food/sites/food/files/safety/docs/cff_animal_vet-progs_32017d2841.pdf and https://ec.europa.eu/food/sites/food/files/safety/docs/cff_animal_vet-progs_32017d2841-ann.pdf

⁵ Commission Implementing Decision (EU) 2015/2444 of 17 December 2015 laying down standard requirements for the submission by Member States of national programmes for the eradication, control and surveillance of animal diseases and zoonoses for Union financing and repealing Decision 2008/425/EC (http://ec.europa.eu/dgs/health_food-safety/funding/cff/docs/animal_vet-progs_wd-decision_2444_2015.pdf)

⁶ Commission Implementing Decision (EU) 2016/969 of 15 June 2016 laying down standard reporting requirements for national programmes for the eradication, control and surveillance of animal diseases and zoonoses co-financed by the Union and repealing Implementing Decision 2014/288/EU (notified under document C(2016) 3615) (http://ec.europa.eu/dgs/health_food-safety/funding/cff/animal_health/vet_progs_en.htm)

⁷ Working Document SANCO/12785/2012 Rev3 on the Principles and criteria on which is based the reaction of the Commission in cases of unsatisfactory implementation of programmes co-financed under Article 13 of Regulation (EU) No 654/2014. (http://ec.europa.eu/food/animals/docs/diseases_wd_12785-2012.pdf)

2. IMPORTANT CONCEPTS

Costs	<p>Costs incurred by the Member States in carrying out the annual and multiannual programmes. There are two categories of costs: direct and indirect.</p> <p>"Direct costs" are those specific costs which are directly linked to the implementation of the programmes and can therefore be attributed directly to the various measures. They can be traced to individual measures and are easily quantifiable. They have to satisfy certain conditions to be eligible. There are different categories of direct costs.</p> <p>"Indirect costs" are costs that cannot be clearly traced to individual measures (such as administrative costs) or are not easily quantifiable (such as certain consumables). It is agreed and accepted that a flat rate of 7% on the total amount of direct eligible costs (costs of compensation excluded) represents the eligible amount of indirect costs. Indirect costs are not individually identified and no supporting documents are required.</p>
Incurred	<p>Costs "incurred" refers to costs linked to operations on the field that have been implemented within the period covered by the EU funding, as set by the Grant Decision, and paid before the submission of the payment request to the Commission (at the latest 30th April of the following year).</p> <p>It is acknowledged that "paid" refers to the completed action of money transfer meaning that the Member State has finalized the act of payment to the beneficiary. Proof of payment may be required.</p>
Market value	<p>The price the owner would normally have been able to obtain for the animal immediately before the decision is taken to kill, destroy, or slaughter it, because of the presence of the disease or the infection. The price takes into account its fitness, age, and quality and without deduction of any loss of value due to the occurrence of the disease or the infection.</p> <p>The same principles apply <i>mutatis mutandis</i> for the compensation of the products of animal origin which had to be destroyed.</p>
Salvage value	<p>The amount the owner receives as an animal had to be slaughtered because of the presence of the disease or the infection where part or the whole carcass can be used for human consumption.</p> <p>The amount the owner receives from products of animal origin for which the usage had to be changed because of the presence of the disease or the infection where as a consequence there was a decrease in the value of the product (e.g. table eggs or fresh meat sent for heat treatment).</p>
Reasonable	<p>Costs incurred in purchasing or renting equipment or in purchasing services or products at prices that are proportionate to the market value before the</p>

costs	occurrence of the disease.
Necessary costs	Costs incurred in purchasing or renting equipment or in purchasing services or products for which a direct link with the implementation of eradication measures can be established in accordance with a recognized scientific opinion, recommendations of the expert groups, or the relevant guidelines.
Unit cost	The "unit cost" is the uniform pre-determined rate the Commission applies when co-funding certain measures. It is clearly identified in advance by reference to an amount per unit; therefore, it refers to the fixed amount the Commission co-funds per single unit: an individual test or an individual sample. It is calculated in accordance with the relevant approved methodology for calculation of unit costs.
Ceiling	The ceiling is the pre-determined limit the Commission applies when funding selected measures. It is clearly identified in advance by reference to a maximum amount per unit; therefore, it refers to the upper limit the Commission co-funds per single unit. It is calculated in accordance with the relevant approved methodology for calculation of the ceilings.
EU minimum requirements	"EU minimum requirements" refers to the number of units eligible for Union co-funding for selected measures. For certain measures the EU legislation requires a minimum number of units (e.g. sampling, laboratory analysis) to be performed in the course of programme implementation. EU co-funding covers exclusively this minimum number of units. Number of units under such measures in excess of the minimum requirements and related costs are not considered eligible except in specific cases pre-approved by the Commission.
Epidemiological unit ⁸	<p>A group of animals with a defined epidemiological relationship that share approximately the same likelihood of exposure to a pathogen. This may be because they share a common environment (e.g. animals in a pen), or because of common management practices. Usually, this is a herd or a flock. However, an epidemiological unit may also refer to groups such as animals belonging to residents of a village, or animals sharing a communal animal handling facility. The epidemiological relationship may differ from disease to disease or even strain to strain of the pathogen.</p> <p>For <i>Salmonella</i> control programmes, the flock is the epidemiological unit as defined in Art 2 to Regulation (EC) No 2160/2003: 'flock' means all poultry of the same health status kept on the same premises or in the same enclosure and constituting a single epidemiological unit; in the case of housed poultry, this includes all birds sharing the same airspace.</p>

⁸ OIE Terrestrial Animal Health Code

3. CONDITIONS FOR ELIGIBILITY OF DIRECT COSTS

In order to be eligible, direct costs incurred by the beneficiary should meet the following conditions:

- they are incurred by the beneficiary in the period set out with the Grant Decision and paid before the submission of the payment request by the Member State (at the latest 30th April of the following year).

Exceptions:

In certain cases when part of a programme is implemented in third countries, Member States concerned could receive funding by the Commission for the specific costs incurred in the implementation of the programme on the territory of the third country before the third country has been funded by the Member States concerned. Following receipt of payment, Member States concerned should transfer this amount to the third country with no delay and provide the Commission with the corresponding proof of transfer within two months after the date of receipt of this payment. This derogation should be explicitly included in the Grant Decision.

- they are indicated in the estimated budget provided with the submitted and approved programmes,
- they are incurred in relation to the actions as described in the submitted and approved programmes and are necessary for the implementation of the programme,
- they are identifiable and verifiable, in particular being recorded in the accounting records of the beneficiary and determined according to the applicable accounting standards of the Member State and with the usual cost accounting practices of the beneficiary,
- they comply with the requirements of the applicable tax and social legislation,
- they are reasonable, justified, and compliant with the principle of sound financial management, in particular regarding economy and efficiency,
- they are in accordance with the relevant provisions of the Union law and the Financial Regulation⁹.

4. CATEGORIES OF ELIGIBLE DIRECT COSTS

According to Article 11 of Regulation (EU) No 652/2014, the following costs incurred by the Member States in implementing the programmes may be considered as eligible direct costs:

(a) costs of sampling animals;

(b) costs of tests, provided that they are limited to:

- (i) costs of test kits, reagents, and consumables which are identifiable and specifically used for carrying out those tests;
- (ii) costs of personnel, regardless of their status, directly involved in carrying out the tests;

⁹ Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1)

(c) costs of compensation to owners for the value of their animals slaughtered or culled, limited to the market value of such animals if they had not been affected by the disease; the salvage value of the animals, if any, shall be deducted from the eligible costs of compensation;¹⁰

(d) costs of slaughtering or culling of the animals;

(e) costs of compensation to owners for the value of their destroyed products of animal origin, limited to the market value of those products immediately before any suspicion of the disease arose or was confirmed; the salvage value of heat-treated non-incubated hatching eggs and table eggs shall be deducted from the eligible costs of compensation;

(f) costs of purchase, storage, inoculation, administration or distribution of vaccine doses or vaccine and baits used for the programmes;

(g) costs of cleaning, disinfection, desinsectisation of the holding and equipment based on the epidemiology and characteristics of the pathogen;

(h) in exceptional and duly justified cases, the costs incurred in carrying out necessary measures other than those referred to in points (a) to (g), provided that such measures are set out in the Grant Decision.

Measures under point (h) should be listed by the Member States in their application, with proper justification and associated costs. The Commission shall evaluate the measures from a technical perspective and the costs from a financial perspective. If approved, these measures will be included in the Grant Decision and the relevant costs will be considered as eligible direct costs. If not included in the Grant Decision, these measures and the related costs are not considered eligible.

5. ELIGIBLE INDIRECT COSTS

Indirect costs are eligible based on flat-rate financing of 7% on the total amount of direct eligible costs (costs of compensation excluded).

Eligible indirect costs cover indicatively the following costs per measure:

Sampling

- depreciation, rentals, maintenance, repairs, energy, water and insurance of buildings of veterinary services;
- purchase, repairs and maintenance of equipment;
- management, coordination and training of staff;
- office supplies;
- communication;
- purchase, rentals and maintenance of staff vehicles and fuel;
- clerical staff required for the administration of the samples;
- storage capacity;
- transport of the samples to the laboratory;
- variable distances between veterinary service office and holding;

¹⁰ Costs of compensation are not co-funded if animals have naturally died because of the disease; costs of compensation are co-funded only for animals slaughtered or culled to either control or prevent the spread of the disease.

- disinfectants, gloves and other protective cloths and cleaning materials and consumables not covered in direct costs;
- personal protective equipment (PPE).

Tests

- depreciation, rentals, maintenance, repairs, energy, water and insurance of buildings of veterinary services;
- purchase, repairs and maintenance of equipment;
- management, coordination and training of staff;
- office supplies;
- communication;
- clerical staff required for the administration of the tests;
- storage capacity;
- reception of the samples in the laboratory;
- clinical waste disposal;
- disinfectants, gloves and protective cloths, cleaning materials and consumables not covered in direct costs;
- coordination of activities and office supplies;
- personal protective equipment (PPE).

Vaccines

- depreciation, rentals, maintenance, repairs, energy, water and insurance of buildings of veterinary services and storage places;
- management, coordination and training of staff;
- office supplies;
- communication;
- clerical staff required for the administration of the vaccines;
- clinical waste disposal;
- disinfectants, gloves and protective cloths, cleaning materials and consumables not covered in direct costs.
- personal protective equipment(PPE).

6. ELIGIBLE DIRECT COSTS PER DISEASE

African swine fever

Direct eligible costs	Description/ Process Requirements (in EU financial contribution context)	Components
(a) Sampling	<p>Domestic animals sampled:</p> <p>The procedure of collecting biological material from animals by or on behalf of the Competent Authority for laboratory testing. Sampling of animals is done on an individual animal for African swine fever.</p>	<p>Reimbursement of sampling of domestic animals is based on a unit cost.</p>
	<p>The information of the finding of dead or hunted (animals shot because presenting suspicious signs of ASF) wild boar for further sampling, testing and removal/safe disposal by the CA*</p>	<p>Reimbursement is based on a unit cost.</p> <p>This includes either the information provided to the CA which will thereafter take all necessary measures including the sampling of the found animal, or when the sample was taken on the spot, the information provided when the sample is delivered to the CA.</p>
	<p>Dead or hunted (animals shot because presenting suspicious signs of ASF) wild boar sampled, including the delivery of the sample to the CA*</p>	<p>Reimbursement is based on a unit cost.</p> <p>This includes the sampling on the spot by trained and equipped people and the delivery of the sample to the CA.</p>
	<p>The removal/safe disposal of dead or hunted (animals shot because presenting suspicious signs of ASF) wild boar*</p>	<p>Reimbursement is based on a unit cost.</p> <p>Wild boars shall be sampled before being disposed of safely in full respect of biosecurity practices (e.g. burial on the spot, delivery to the nearest collection point).</p>

		This measure is eligible in a radius of 50 km from a case or an outbreak of ASF.
(b) Tests	<p>The procedure performed on a sample in a laboratory to detect, diagnose or evaluate disease agent presence or absence, disease process or the susceptibility to a specific disease agent.</p> <p>Only the following tests are eligible:</p> <ul style="list-style-type: none"> • Enzyme-linked immunosorbent assay (ELISA) • Polymerase chain reaction (PCR) • Virus isolation/ Virological tests • Immunoperoxidase test (IPT) 	Testing is reimbursed on the basis of a unit cost, except for IPT (real cost with a ceiling).
(c) Compensation to owners for the value of their animals preventively slaughtered or culled	<p>This measure concerns the preventive, compulsory and total depopulation of a holding or an epidemiological unit following the occurrence of a case of ASF in wild boar, under the strict supervision of the veterinary services. This measure concerns holdings located within the infected area as defined by article 15 of Council Directive 2002/60/EC. The depopulation should have been carried out within 2 months after confirmation of the case based on which the infected area was set.</p> <p>Animals should be evaluated by visual inspection, immediately before the slaughter/culling by an official evaluator appointed by the competent authorities. The value of the animal has to be established by an evaluation report. Each animal should be individually evaluated, For the evaluation of animals, the use of official value scales by the competent authorities is also authorised.</p>	<p>Compensation is based on actual costs subject to a ceiling.</p> <ul style="list-style-type: none"> • compensation shall not exceed the market value the the animal had immediately before the compulsory depopulation was decided; • for slaughtered animals, the salvage value, if any, shall be deducted from the compensation. • No losses of future earnings are eligible: this is particularly relevant for those linked to the commitment of the farmer to keep the farms empty for a period of time. <p>NB: this measure is not eligible any more from 2020 programmes on.</p>

(h) Duly justified measures	Compensation to the hunters for the selective hunting of female wild boar (adult and sub-adult)	Selective hunting is reimbursed based on actual costs subject to a ceiling and shall be limited to the amount paid to hunters or other individuals or entities for each adult or subadult female wild boar hunted in the framework of the eradication programme. NB: this measure is not eligible any more from 2020 programmes on.
	Awareness campaign	Reimbursement based on actual costs: <ul style="list-style-type: none"> • purchase of services to print leaflets and posters; • purchase of information road panels; • purchase of production and broadcasting of radio, television and internet spots. • purchase of services for organising awareness raising meetings for stakeholders (veterinarians, farmers, hunters, forest management bodies, professional transport operators, customs, etc.).
	Purchase of disinfectant to prevent introduction and spread of the disease	Reimbursement based on actual costs

*Costs can be cumulative. Some examples: Mr X gave a phone call to the CA to indicate the place where he found a dead wild boar, and then the CA sent someone to collect the carcass (or to take the samples (and bring them to the laboratory) and ensure the safe disposal of the carcass). If the CA paid Mr X for this information, the Commission can reimburse the CA for this measure.

If Mr X found the carcass, took the samples and brought them to the CA, indicating the place where he found the wild boar, and if the CA paid Mr X for these actions, then the Commission can reimburse the provision of the information AND the sampling and the delivery of the samples to the CA.

If on top of this Mr X ensured the removal or the disposal of the carcass and is paid for this by the CA, then the Commission can also reimburse this measure.

Avian Influenza¹¹

Direct eligible costs	Description/ Process Requirements (in EU financial contribution context)	Components
(a) Sampling	<p>Sampling of animals is done on an individual bird for Avian Influenza.</p> <p>For domestic birds:</p> <p>The sampling programme must be designed in accordance with the provisions and reach the EU minimum requirements of Annex I to Commission Decision 2010/367/EU. Sampling is the procedure of collecting biological material from animals by or on behalf of the Competent Authority for laboratory testing.</p> <p>For wild birds:</p> <p>The sampling programme must be designed in accordance with the provisions and reach the EU minimum requirements of Annex II to Commission Decision 2010/367/EU. Sampling is the procedure of collecting biological material from wild animals by or on behalf of the Competent Authority for laboratory testing.</p>	<p>Sampling of domestic animals is reimbursed based on a unit cost.</p> <p>Sampling of wild birds is reimbursed based on actual costs subject to a ceiling. Components of the eligible direct cost:</p> <ul style="list-style-type: none"> • the purchase of consumables identifiable and exclusively used to carry out the sampling; • personnel, whatever the status, specifically allocated entirely or in part for carrying out the sampling in the premises of the laboratory; the costs are related only to the time spent on this activity and are limited to actual salaries plus social security charges and other statutory costs included in the remuneration.
(b) Tests	<p>The procedure performed on a sample in a laboratory to detect, diagnose or evaluate disease agent presence or absence, disease process or the susceptibility to a specific disease agent.</p> <p>For poultry, the tests must be implemented in accordance</p>	<p>Testing is reimbursed based on unit costs.</p>

¹¹ Under annual/multiannual surveillance programme, are covered also the expenditure related to outbreaks of Low and High Pathogenic Avian Influenza (LPAI and HPAI), in order to simplify the administrative burden for both the Member States and the Commission. In case an outbreak occurs in a MSs where there is no EU co-financed annual/multiannual programme, the EU financial contribution for the expenditures related to outbreaks will be co-financed as "emergency measures"(Article 6 of Regulation 652/2014).

	<p>with the provisions of Annex I to Commission Decision 2010/367/EU.</p> <p>For wild birds, the tests must be implemented in accordance with the provisions of Annex II to Commission Decision 2010/367/EU.</p> <p>Only the following tests are eligible:</p> <p>Poultry</p> <ul style="list-style-type: none"> • Enzyme-linked immunosorbent assay (ELISA) • Agar gel immunodiffusion (AGID) test • Hemagglutination-inhibition (HI) test for H5/H7 • Virus isolation test • Polymerase chain reaction (PCR) <p>Wild Birds</p> <ul style="list-style-type: none"> • Virus isolation test • Polymerase chain reaction (PCR) 	
<p>(c) Duly measures</p>	<p>justified</p> <p>none at present</p>	

Bluetongue

Direct eligible costs	Description/ Process Requirements (in EU financial contribution context)	Components
(a) Sampling	<p>Sampling is the process of collecting biological material from live or dead animals and its delivery to laboratories. Sampling of animals is done on an individual animal for Bluetongue.</p> <p>The sampling programme must be designed in accordance with the provisions of and reach the EU minimum requirements of Annex I to Commission Regulation (EC) No 1266/2007.</p>	<p>Sampling is reimbursed based on a unit cost.</p>
(b) Tests	<p>The procedure performed on a sample in a laboratory to detect, diagnose or evaluate disease agent presence or absence, disease process or the susceptibility to a specific disease agent.</p> <p>Only the following tests are eligible:</p> <ul style="list-style-type: none"> • Enzyme-linked immunosorbent assay (ELISA) • Polymerase chain reaction (PCR) 	<p>Testing is reimbursed based on a unit cost.</p>
(c) Vaccines	<p>To be eligible for EU funding, the vaccination programme must help to stop or to contain the further spread of the disease. It should therefore cover the entire Member State or at least an epidemiologically relevant geographical area, must be compulsory for all holdings in that area, and must cover all relevant susceptible species in that area. Voluntary vaccination is therefore not eligible.</p>	<p>Reimbursement is based on the number of individual vaccine doses used allowing for a maximum of 15% losses. Components of the eligible direct cost for vaccines, reimbursed on the basis of an actual cost subject to a ceiling:</p> <ul style="list-style-type: none"> • the cost of acquisition of the vaccine doses or vaccine baits, • the cost of storage of the vaccine doses or vaccine baits.
(d) Duly justified measures	<p>None at present</p>	

Bovine Brucellosis

Direct eligible costs	Description/ Process Requirements (in EU financial contribution context)	Components
(a) Sampling	<p>Sampling is the process of collecting biological material from live or dead animals and its delivery to laboratories. Sampling is done on each individual animal for Bovine Brucellosis.</p> <p>The sampling programme must be designed and implemented in accordance with the provisions of Annex A to Council Directive 64/432/EEC.</p>	Sampling is reimbursed based on a unit cost.
(b) Tests	<p>The procedure performed on a sample in a laboratory in order to detect, diagnose or evaluate disease agents' presence or absence, disease process or the susceptibility to a specific disease agent.</p> <p>The tests must be implemented in accordance with the provisions of Annex C to Council Directive 64/432/EEC.</p> <p>The qualifications of herds must be granted in accordance with the provisions of Annex A to Council Directive 64/432/EEC¹².</p> <p>Only the following tests are eligible:</p> <ul style="list-style-type: none"> • Rose Bengal test (RBT) • Complement fixation test (CFT) • Serum agglutination test (SAT) • Enzyme-linked immunosorbent assays (ELISAs) in blood and/or milk • Bacteriological test/ Polymerase chain reaction 	Testing is reimbursed based on unit costs.

¹² Council Directive 64/432/EEC of 26 June 1964 on animal health problems affecting intra-Community trade in bovine animals and swine (OJ L 121, 29.7.1964, p. 1977)

	(PCR)	
(c) Compensation to owners for the value of their animals slaughtered	Animals should be evaluated by visual inspection, immediately before the slaughter by an official evaluator appointed by the competent authorities. The value of the animal has to be established by an evaluation report. Each animal should be individually evaluated. For the evaluation of animals, the use of official value scales by the competent authorities is also authorised.	Reimbursement is based on actual costs subject to a ceiling: <ul style="list-style-type: none"> • compensation shall not exceed the market value of the animal immediately before it became infected or was slaughtered; • for slaughtered animals, the salvage value, if any, shall be deducted from the compensation.
(d) Slaughtering/ culling of the animals	This measure is only eligible in the case of full depopulation of a herd or an epidemiological unit.	Reimbursement is based on actual costs. Components of the eligible direct cost in case of full depopulation of a herd or an epidemiological unit: <ul style="list-style-type: none"> • in case of contracting private service providers, costs invoiced for the purchase of services to stun/slaughter the animals in the holding or the slaughterhouse • personnel costs of the veterinary services, regardless of their status, specifically allocated to the act of stunning/slaughter or to the supervision of the slaughtering operation in the holding or in the slaughterhouse; the costs are related only to the time spent on this activity and are limited to actual salaries plus social security charges and other statutory costs included in the remuneration.
(e) Compensation to owners for the value of their destroyed products of animal origin	This measure refers to milk. Compensation to be paid to the owners is for the value of the destroyed milk.	Reimbursement is based on actual costs. It shall not exceed the market value of the milk immediately before any suspicion or confirmation of the disease.

(f) Vaccines	The vaccination must be implemented in accordance with the approved programme.	Reimbursement is based on actual costs subject to a ceiling. It is based on the number of individual vaccine doses used allowing for a maximum of 15% loss.
(g) Cleaning, disinfection, disinsectisation of the holding and equipment	This measure is only eligible in the case of full depopulation of a herd or an epidemiological unit.	<p>Reimbursement is based on actual costs. Costs are eligible only in case of full depopulation of a herd or an epidemiological unit:</p> <ul style="list-style-type: none"> • renting of specific equipment required for the cleaning, disinsectisation and disinfection operations; • purchase of cleaning, disinsecting or disinfecting products for the holding; • purchase of services to clean, disinsect or disinfect in the holding; • personnel costs of the veterinary services, regardless of their status, specifically allocated to the act of supervision, in the holding; the costs are related only to the time spent on this activity and are limited to actual salaries plus social security charges and other statutory costs included in the remuneration.
(h) Duly justified measures	Possible measures: Brucellosis skin test	

Bovine Tuberculosis

Direct eligible costs	Description/ Process Requirements (in EU financial contribution context)	Components
(a) Tests	<p>The procedure performed on an animal or on a sample in a laboratory to detect, diagnose or evaluate disease agent presence or absence, disease process or the susceptibility to a specific disease agent. Further details can be found in Council Directive 64/432/EEC.</p> <p>The tests must be implemented in accordance with the provisions of Annex B to Council Directive 64/432/EEC.</p> <p>The testing programme must be designed and implemented in accordance with the provisions of Annex A to Council Directive 64/432/EEC.</p> <p>The qualifications of herds must be granted in accordance with the provisions of Annex A to Council Directive 64/432/EEC.</p> <p>Only the following tests are eligible:</p> <ul style="list-style-type: none"> • Tuberculin skin test • Gamma-interferon test as defined in Annex B point 3 to Council Directive 64/432/EEC. • Bacteriological test • Polymerase chain reaction (PCR) 	Testing is reimbursed on the basis of a unit cost.
(b) Compensation to owners for the value of their animals slaughtered	Animals should be evaluated by visual inspection, immediately before the slaughter by an official evaluator appointed by the competent authorities. The value of the animal has to be established by an evaluation report. Each animal should be individually evaluated. For the evaluation	<p>Reimbursement is based on actual costs subject to a ceiling:</p> <ul style="list-style-type: none"> • compensation shall not exceed the market value of the animal immediately before it became infected or was

	of animals, the use of official value scales by the competent authorities is also authorised.	<p>slaughtered;</p> <ul style="list-style-type: none"> • for slaughtered animals, the salvage value, if any, shall be deducted from the compensation.
(c) Slaughtering or culling of the animals	This measure is only eligible in the case of full depopulation of a herd or an epidemiological unit.	<p>Reimbursement is based on actual costs. Components of the eligible direct cost in case of full depopulation of a herd or an epidemiological unit:</p> <ul style="list-style-type: none"> • the cost of the purchase of services to stun/slaughter the animals in the holding, slaughterhouse, rendering and intermediate plants, • personnel costs of the veterinary services regardless of their status, specifically allocated to the act of stunning/slaughter or to the supervision of the slaughtering activity, in the holding or in the slaughterhouse; the costs are related only to the time spent on this activity and are limited to actual salaries plus social security charges and other statutory costs included in the remuneration.
(d) Compensation to owners for the value of their destroyed products of animal origin	This measure refers to milk only.	<p>Reimbursement is based on actual costs. Compensation to be paid to the owners is for the value of the destroyed milk. It shall not exceed the market value of the milk immediately before any suspicion or confirmation of the disease.</p>
(e) Cleaning, disinfection, disinsectisation of the holding and equipment	This measure is only eligible in the case of full depopulation of a herd or an epidemiological unit	<p>Reimbursement is based on actual costs. Costs are eligible only in case of full depopulation of a herd or an epidemiological unit:</p> <ul style="list-style-type: none"> • renting of specific equipment required for the cleaning, disinsectisation and disinfection operations; • purchase of cleaning, disinsecting or disinfecting

		<p>products for the holding;</p> <ul style="list-style-type: none"> • purchase of services to clean, disinsect or disinfect in the holding; • personnel costs of the veterinary services, regardless of their status, specifically allocated to the act of supervision, in the holding; the costs are related only to the time spent on this activity and are limited to actual salaries plus social security charges and other statutory costs included in the remuneration.
(f) Duly measures	justified	Possible measures: Vaccine doses used for wild animals

Classical Swine Fever

Direct eligible costs	Description/ Process Requirements (in EU financial contribution context)	Components
(a1) Sampling domestic animals	The procedure of collecting biological material from animals by or on behalf of the Competent Authority for laboratory testing. Sampling of animals is done on an individual animal for classical swine fever.	Sampling of domestic animals is reimbursed based on a unit cost.
(a2) Sampling wild animals	The procedure of collecting biological material from wild animals by or on behalf of the Competent Authority for laboratory testing. Sampling of animals is done on an individual animal for Classical Swine Fever.	<p>Reimbursement is based on actual costs subject to a ceiling. Components of the eligible direct cost:</p> <ul style="list-style-type: none"> • the purchase of consumables identifiable and exclusively used to carry out the sampling; • personnel, whatever the status, specifically allocated entirely or in part for carrying out the sampling in the premises of the laboratory; the costs are related only to the time spent on this activity and are limited to actual salaries plus social security charges and other statutory costs included in the remuneration. • costs related to the sampling on the spot by trained and equipped people and the delivery of the sample to the CA.
(b) Tests	<p>The procedure performed on a sample in a laboratory to detect, diagnose or evaluate disease agent presence or absence, disease process or the susceptibility to a specific disease agent.</p> <p>Only the following tests are eligible:</p> <ul style="list-style-type: none"> • Enzyme-linked immunosorbent assays (ELISAs) • Polymerase chain reaction (PCR) 	Testing is reimbursed based on a unit cost.

	<ul style="list-style-type: none"> • Virus isolation / virological tests 	
(c) Vaccines	<p>Purchase of vaccine baits for wild animals in Member States.</p> <p>Distribution of vaccine baits for wild animals in Member States.</p> <p>Purchase and distribution of vaccine baits (per unit) in neighbouring third countries.</p>	<p>Reimbursement is based on actual costs subject to a ceiling for the number of individual vaccine baits used. Components of the eligible direct cost:</p> <ul style="list-style-type: none"> • the purchase of vaccine baits for wild animals: <ul style="list-style-type: none"> - the cost of acquisition of the vaccine baits, - the cost of storage of the vaccine baits. • the distribution of vaccine baits for wild animals: <ul style="list-style-type: none"> - the transport of the vaccines baits; - the costs for distribution of the vaccines baits; - personnel, whatever the status, specifically allocated entirely or in part for distributing vaccine baits; the costs are limited to their actual salaries plus social security charges and other statutory costs included in the remuneration.
(d) Duly justified measures	Awareness campaign	<p>Reimbursement is based on actual costs, limited to</p> <ul style="list-style-type: none"> • purchase of services to print leaflets and posters; • purchase of information road panels; • purchase of production and broadcasting of radio, television and internet spots.
	Purchase of disinfectant to prevent introduction and spread of the disease	Reimbursement is based on actual costs.

Lumpy skin disease – Peste des petits ruminants – Sheep and goat pox

Direct eligible costs	Description/ Process Requirements (in EU financial contribution context)	Components
(a) Sampling	Sampling is the process of collecting biological material from live or dead animals and its delivery to laboratories. Sampling of animals is done on an individual animal for lumpy skin disease, peste des petits ruminants, or sheep and goat pox.	Sampling is reimbursed based on actual cost.
(b) Tests	<p>The procedure performed on a sample in a laboratory to detect, diagnose or evaluate disease agent presence or absence, disease process or the susceptibility to a specific disease agent.</p> <p>Only the following tests are eligible:</p> <ul style="list-style-type: none"> • Enzyme-linked immunosorbent assay (ELISA) • Polymerase chain reaction (PCR) 	Testing is reimbursed based on actual cost.
(c) Vaccines	To be eligible for EU funding, the vaccination programme must help to stop or to contain the further spread of the disease. It should therefore cover the entire Member State or at least an epidemiologically relevant geographical area, must be compulsory for all holdings in that area, and must cover all relevant susceptible species in that area. Voluntary vaccination is therefore not eligible.	<p>Reimbursement is based on the number of individual vaccine doses used allowing for a maximum of 15% losses. Components of the eligible direct cost for vaccines, reimbursed on the basis of an actual cost subject to a ceiling:</p> <ul style="list-style-type: none"> • the cost of acquisition of the vaccine doses or vaccine baits, • the cost of storage of the vaccine doses or vaccine baits.

(d) Duly justified measures	Awareness campaigns	Reimbursement based on actual costs: <ul style="list-style-type: none"> • purchase of services to print leaflets and posters; • purchase of information road panels; • purchase of production and broadcasting of radio, television and internet spots. • purchase of services for organising awareness raising meetings for stakeholders (veterinarians, farmers, hunters, forest management bodies, professional transport operators, customs, etc.).
	Clinical examinations of herds for active surveillance	Clinical examination is reimbursed based on actual cost

Rabies

Direct eligible costs	Description/ Process Requirements (in EU financial contribution context)	Components
(a) Sampling	The information of the finding of dead* or hunted** foxes, raccoon dogs and jackals in the framework of passive surveillance	Reimbursement is based on unit costs. Costs can be cumulative °.
	Their collection and delivery to the competent authorities for sampling and laboratory testing in the case of the animals are tested in the framework of passive surveillance***	
	The information of the finding of healthy hunted foxes, raccoon dogs and jackals in the framework of active surveillance (monitoring of oral rabies vaccination)	Reimbursement is based on unit costs. Costs can be cumulative °°.
	Their collection and delivery to the competent authorities for sampling and laboratory testing in the case where the animals are tested in the framework of active surveillance (monitoring of oral rabies vaccination)***	
(b) Tests	<p>The procedure performed on a sample in a laboratory to detect, diagnose or evaluate disease agent presence or absence, disease process or the susceptibility to a specific disease agent and to monitor the effectiveness of the vaccination in MSs, and in third countries¹³.</p> <p>Only the following tests are eligible:</p>	Tests are reimbursed on the basis of unit costs.

¹³ In the case of MSs with programmes in buffer zones in third countries, costs of the surveillance and monitoring tests sourced from the buffer zones will be considered as eligible. (provided those tests are performed in a laboratory of the MS).

	<ul style="list-style-type: none"> • Serological tests: FAVN • Enzyme-linked immunosorbent assay (ELISA) • Fluorescent antibody test (FAT) • Tetracycline in bones • Vaccine titration test • Virus isolation and characterisation tests 	
<p>(f) Vaccines</p>	<p>In Member states:</p> <ul style="list-style-type: none"> • Purchase of oral vaccine and baits authorised in the EU • Distribution of oral vaccine/baits (per dose/unit) <p>In neighbouring third countries: Purchase and distribution of oral vaccine and baits</p>	<p>In the MS:</p> <ul style="list-style-type: none"> • the reimbursement of the purchase of oral vaccine and baits is based on the number of vaccine baits used for wild animals and on actual costs. No losses are allowed. • the reimbursement of the distribution of vaccines baits (aerial or manual) is based on actual costs with a ceiling. <p>In neighbouring third countries: The reimbursement is based on actual costs with a ceiling covering the purchase of oral vaccine and baits and their distribution. It relates to the number of vaccine baits used for wild animals. No losses are allowed.</p> <p>Components of the eligible direct costs: Purchase of vaccines doses/baits:</p> <ul style="list-style-type: none"> • cost of acquisition of the vaccine baits • cost of storage of the baits; <p>Distribution of vaccines doses/baits:</p>

		<ul style="list-style-type: none"> • transport of the vaccines baits; • costs for the aerial or manual distribution of the vaccine baits; • personnel, whatever the status, specifically allocated entirely or in part for distributing vaccine baits; the costs are related only to the time spent on this activity and are limited to actual salaries plus social security charges and other statutory costs included in the remuneration.
(h) Duly measures	justified Awareness campaign	Reimbursement based on actual costs: <ul style="list-style-type: none"> • purchase of services to print leaflets and posters; • purchase of information road panels; • purchase of production and broadcasting of radio, television and internet spots.

* Including car killed animals

** Animals shot because presenting suspicious signs of rabies: mainly abnormal behaviour, difficulty swallowing, excessive salivation, aggression, but also lethargy, vomiting, anorexia, ataxia, weakness, paralysis, seizures, difficulty breathing, self-mutilation.

*** Handlers should take all necessary precaution to prevent any contamination.

° Some examples:

Mr X gave a phone call to the CA to indicate the place where he found a dead fox, and then the CA sent someone to collect the carcass. If the CA paid Mr X for this information, the Commission can reimburse the CA for this measure.

If Mr X found the carcass and brought it to the CA, indicating the place where he found the fox, and if the CA paid Mr X for this action, then the Commission can reimburse the provision of the information AND the collection and delivery of the carcass.

°° Some examples: same examples as above, related to a healthy hunted fox.

Salmonella infection of poultry flocks

Direct eligible costs	Description/ Process Requirements (in EU financial contribution context)	Components
(a) Sampling	The collection of samples from the environment of a poultry flock performed by or on behalf of the Competent Authority in the framework of a programme for the control of certain zoonotic <i>Salmonella</i> . Sampling of poultry is done <u>per flock</u> for <i>Salmonella</i> .	Sampling is reimbursed based on a unit cost.
(b) Tests	<p>The procedure performed on a sample in a laboratory to detect, diagnose or evaluate disease agent presence or absence, disease process or the susceptibility to a specific disease agent.</p> <p>Bacteriological test</p> <p>Performance in a laboratory approved according to Article 12.1 of Regulation (EC) No 2160/2003 of the following <i>Salmonella</i> detection test: Amendment 1 of EN/ISO 6579-2002/Amd1:2007 Annex D or of an alternative detection method under the conditions of Article 12.3.2nd paragraph of the Regulation (EC) No 2160/2003 (validation under internationally recognised rules, equivalency of the results).</p> <p>Serotyping test</p> <p>Performed following the Kaufmann-White-LeMinor scheme.</p> <p>Verification of disinfection efficacy</p> <p>Performed in accordance with protocol described in the approved programme.</p> <p>Detection of antimicrobials</p> <p>Performed in accordance with the protocol described in the</p>	<p>Testing is reimbursed based on a unit cost.</p> <p>Only tests performed on official samples are eligible, except for serotyping tests where all tests done in the frame of the approved <i>Salmonella</i> control programme are eligible.</p>

	approved programme.	
(c) Compensation to owners for the value of their animals slaughtered or culled	<p>Animals culled or slaughtered before destruction and animals slaughtered for human consumption.</p> <p>For breeding flocks of <i>Gallus gallus</i>, laying hens of <i>Gallus gallus</i>, breeding flocks of turkeys</p> <ul style="list-style-type: none"> • animals should be evaluated by visual inspection, immediately before the slaughter/culling by an official evaluator appointed by the competent authorities. The value of the animals has to be established by an evaluation report. • poultry evaluation can be done by group of age or category. For the evaluation of animals or group of animals, the use of official value scales by the competent authorities is also authorised 	<p>Compensation is based on actual costs subject to a ceiling:</p> <ul style="list-style-type: none"> • compensation shall not exceed the market value of the animal immediately before it became infected or was slaughtered; • for slaughtered animals, the salvage value, if any, shall be deducted from the compensation.
(d) Slaughtering or culling of the animals		<p>Reimbursement is based on actual costs. Components of the direct eligible cost for slaughtering or culling of the animals, reimbursed on the basis of an actual cost:</p> <ul style="list-style-type: none"> • purchase of services to stun/slaughter/cull the animals in the holdings or in the slaughterhouse • personnel costs of the veterinary services regardless of their status, specifically allocated to the act of stunning/slaughter/culling or to the supervision of the slaughtering activity, in the holding or in the slaughterhouse; the costs are related only to the time spent on this activity and are limited to actual salaries plus social security charges and other statutory costs included in the remuneration.

<p>(e) Compensation to owners for the value of their destroyed products of animal origin</p>	<p>Breeding flocks of <i>Gallus gallus</i>: destroyed eggs and heat-treated non incubated hatching eggs.</p> <p>Laying hens of <i>Gallus gallus</i>: destroyed eggs.</p> <p>Breeding turkeys: destroyed eggs and heat-treated non incubated hatching eggs.</p>	<p>Reimbursement is based on actual costs subject to a ceiling:</p> <ul style="list-style-type: none"> • compensation shall not exceed the market value of the eggs immediately before their destruction or heat treatment; • for heat treated non incubated hatching eggs, the salvage value, if any, shall be deducted from the compensation.
<p>(f) Vaccines</p>	<p>The vaccination must be implemented in accordance with the approved programme.</p> <p>The principle of cost efficiency shall apply to vaccination. E.g. vaccines combining Salmonella Enteritidis and Salmonella Typhymurium shall be used instead of a combination of monovalent vaccines. According to the current vaccines available on the market for rearing flocks of breeders of Gallus gallus and laying hens, no more than 3 doses of live vaccines per bird are considered eligible.</p>	<p>Reimbursement is based on the number of individual vaccine doses used allowing for a maximum of 15% losses.</p> <p>Components of the eligible direct cost subject to a ceiling are:</p> <ul style="list-style-type: none"> • the cost of acquisition of the vaccine doses, • the cost of storage of the vaccine doses.
<p>(g) Cleaning, disinfection, disinsectisation of the holding and equipment</p>	<p>This measure is only eligible in the case of full depopulation of the infected flocks of a holding.</p>	<p>Reimbursement is based on actual costs. Costs are eligible only in case of full flock depopulation of a holding:</p> <ul style="list-style-type: none"> • renting of specific equipment required for the cleaning, disinsectisation and disinfection operations; • purchase of cleaning, disinsecting or disinfecting products for the holding; • purchase of services to clean, disinsect or disinfect in the holding;

		<ul style="list-style-type: none"> • personnel costs of the veterinary services, regardless of their status, specifically allocated to the act of supervision, in the holding; the costs are related only to the time spent on this activity and are limited to actual salaries plus social security charges and other statutory costs included in the remuneration.
(h) Duly justified measures	Possible measures: improvement of bio-security (excluding infrastructure costs)	

NB: EU minimum requirements for Salmonella programmes (number of official flock sampling visits and of bacteriological tests) and other relevant informations are described in the document SANTE/10207/2015: http://ec.europa.eu/dgs/health_food-safety/funding/cff/docs/animal_vet-progs_guidance_salmonella.pdf

Sheep and Goat Brucellosis

Direct eligible costs	Description/ Process Requirements (in EU financial contribution context)	Components
(a) Sampling	<p>Sampling is the process of collecting biological material from live or dead animals and its delivery to laboratories. Sampling is done on each individual animal for Sheep and Goat Brucellosis. The sampling programme must be designed and implemented in accordance with the provisions of Annex A to Council Directive 91/68/EC.</p>	<p>Sampling is reimbursed based on a unit cost.</p>
(b) Tests	<p>The procedure performed on a sample in a laboratory to detect, diagnose or evaluate disease agent presence or absence, disease process or the susceptibility to a specific disease agent.</p> <p>The tests must be implemented in accordance with the provisions of Annex C to Council Directive 91/68/EC.</p> <p>The qualifications of herds must be granted in accordance with the provisions of Annex A to Council Directive 91/68/EC.</p> <p>Only the following tests are eligible:</p> <ul style="list-style-type: none"> • Rose Bengal test (RBT) • Complement fixation test (CFT) • Bacteriological test • Polymerase chain reaction (PCR) 	<p>Testing is reimbursed based on a unit cost.</p>
(c) Compensation to owners for the value of their animals slaughtered or culled	<p>Animals should be evaluated by visual inspection, immediately before the slaughter by an official evaluator appointed by the competent authorities. The value of the animal has to be established by an evaluation report. Each animal should be individually evaluated; sheep and goat may also be evaluated by</p>	<p>Compensation is based on actual costs subject to a ceiling:</p> <ul style="list-style-type: none"> • compensation shall not exceed the market value of the animal immediately before it became infected

	group of age or category. For the evaluation of animals, the use of official value scales by the competent authorities is also authorised.	<p>or was slaughtered;</p> <ul style="list-style-type: none"> • for slaughtered animals, the salvage value, if any, shall be deducted from the compensation.
(d) Slaughtering of the animals	This measure is only eligible in the case of full depopulation of a herd or an epidemiological unit.	<p>Reimbursement is based on actual costs. Components of the eligible direct cost in case of full depopulation of a herd or an epidemiological unit:</p> <ul style="list-style-type: none"> • the cost of the purchase of services to stun/slaughter the animals in the holding, slaughterhouse, rendering and intermediate plants, • personnel costs of the veterinary services regardless their status, specifically allocated to the act of stunning/slaughter or to the supervision of the slaughtering activity, in the holding or in the slaughterhouse; the costs are related only to the time spent on this activity and are limited to actual salaries plus social security charges and other statutory costs included in the remuneration.
(e) Compensation to owners for the value of their destroyed products of animal origin	This measure refers to milk.	Reimbursement is based on actual costs. Compensation to be paid to the owners is for the value of the destroyed milk. It shall not exceed the market value of the milk immediately before destruction.
(f) Vaccines	The vaccination must be implemented in accordance with the approved programme.	Reimbursement is based on actual costs subject to a ceiling. Reimbursement is based on the number of individual vaccine doses used allowing for a maximum of 15% losses.
(g) Cleaning, disinfection, disinsectisation of the holding and equipment	This measure is only eligible in the case of full depopulation of a herd or an epidemiological unit.	Reimbursement is based on actual costs. Costs are eligible only in case of full depopulation of a herd or an epidemiological unit:

		<ul style="list-style-type: none"> • renting of specific equipment required for the cleaning, disinsectisation and disinfection operations; • purchase of cleaning, disinsecting or disinfecting products for the holding; • purchase of services to clean, disinsect or disinfect in the holding; • personnel costs of the veterinary services, regardless of their status, specifically allocated to the act of supervision, in the holding; the costs are related only to the time spent on this activity and are limited to actual salaries plus social security charges and other statutory costs included in the remuneration.
<p>(h) Duly justified measures</p>	<p>Possible measures: None at present.</p>	

Transmissible Spongiform Encephalopathies

Direct eligible costs	Description/ Process Requirements (in EU financial contribution context)	Components
(a) Tests	<p>The procedure performed on a sample in a laboratory to detect, diagnose or evaluate disease agent presence or absence, disease process or the susceptibility to a specific disease agent.</p> <p>Only the following tests are eligible:</p> <p>Rapid test on bovine, ovine and caprine animals</p> <p>As referred to in Annex X.C.4 of Regulation (EC) No 999/2001.</p> <p>Discriminatory tests</p> <p>As referred to in Annex X.C.3.1.(c) and 3.2.(c)(i) of Regulation (EC) No 999/2001.</p> <p>Confirmatory tests</p> <p>As referred to in Annex X.C.3.1.(a) and (b), and 3.2.(a) and (b) of Regulation (EC) No 999/2001.</p> <p>Genotyping</p> <p>For the cases referred to in Regulation (EC) No 999/2001:</p> <ul style="list-style-type: none"> - ovine breeding programme (Article 6a) - TSE positive cases (Annex III.A.II.8.1) - Minimum sample of the ovine population (Annex III.A.II.8.2) - Implementation of control and eradication measures (Annex VII) 	<p>Tests are reimbursed based on unit costs.</p>

<p>(b) Compensation to owners for the value of their animals slaughtered or culled</p>	<p>Animals slaughtered or culled before destruction and animals slaughtered for human consumption.</p> <p>Bovine animals shall be slaughtered or culled before being destroyed. Ovine and caprine animals can be either slaughtered for human consumption or slaughtered or culled before being destroyed:</p> <ul style="list-style-type: none"> • animals should be evaluated by visual inspection, immediately before the slaughter/culling by an official evaluator appointed by the competent authorities. The value of the animal has to be established by an evaluation report, • each bovine animal should be individually evaluated. Sheep and goat may also be evaluated by group of age or category. For the evaluation of animals, the use of official value scales by the competent authorities is also authorised, • age limits for compensation within the sample have been respected, if relevant. 	<p>Compensation is based on actual costs subject to a ceiling.</p> <p>Compensation shall not exceed the market value of the animal immediately before it became infected or was slaughtered or culled;</p> <p>For slaughtered animals, the salvage value, if any, shall be deducted from the compensation.</p>
<p>(c) duly justified measures</p>	<p>Possible measures:</p> <ul style="list-style-type: none"> • if a breeding programme¹⁴ is implemented on sheep, additional costs could be accepted provided they bring added value to this breeding programme. 	

NB1: EU minimum requirements (minimum number of tests to perform) for TSE programmes exist for

- Rapid tests on ovine and caprine (slaughtered for human consumption and dead animals): see points 2 and 3 of Annex III, Chapter A.II of Regulation (EC) No 999/2001;

¹⁴ As defined in article 6a of Regulation (EC) No 999/2001.

- Genotyping of ovine animals in certain MSs: see point 8 of Chapter C.I of Annex VII to Regulation (EC) No 999/2001.
- Rapid tests on cervids in certain MSs: see Chapter III of Annex III to Regulation (EC) No 999/2001.

NB2: Rapid tests on healthy slaughtered animals bovine animals born in member states listed in Decision 2009/719/EC are eligible if animals are sampled and tested in a MS not listed in Decision 2009/719/EC

Additional clarifications:

Pooling of samples

Regardless the number of the samples that made the pool, only the actual number of tests carried out in the samples is considered eligible; for example, if there is 1 pool of 10 samples subject to 1 test, the cost for 1 test is considered eligible.

Sampling

Sampling is reimbursed based on the number of samples taken and not by animal sampled. If one animal is sampled a number of times for legitimate reasons, each sample represents an eligible direct cost.

When one sample is used in the implementation of more than one programme, it can be claimed and reimbursed only once, no doubling of the co-funding is acceptable; for example, for Classical Swine Fever and African Swine Fever programmes when one and the same sample is used for both programmes, EU co-funding can be claimed only in the framework of one of the two programmes.

For samples taken for the *Salmonella* control programmes, the eligible measure is the official sampling of the flock, whatever the number of samples taken. Each time a flock is officially sampled one official sampling visit is eligible. If two flocks are sampled on the same holding, 2 official sampling visits are eligible.

Personnel costs

Calculation of the eligible hourly personnel cost is based on the assumption that there are 220 working days in a year. To arrive at the number of working hours in a year, each Member State should multiply the number of working days in a year (220) by the number of statutory working hours per day. For example, if it is a statutory 8-hour working day, the number of working hours in a year is $220 \times 8 = 1,760$. However, for the purpose of calculating the eligible hourly personnel cost, the number of working hours in a year could not go under 1,600 hours.

Further, to calculate the eligible hourly personnel cost, the gross yearly salary (which includes actual net yearly salary plus social security charges and any other statutory costs paid both by the employee and the employer) is divided by the Member State-specific number of working hours in a year.

Example based on an 8-hour working day:

Net yearly salary received by the employee: 20,000

Social security charges and any other statutory cost paid by the employee: 4,000

Social security charges and any other statutory cost paid by the Member State: 4,000

Gross yearly salary: 28,000

Eligible hourly cost: $28,000 / 1,760 = 15.9$

The amount of the eligible hourly cost (15.9 in this example) should then be multiplied by the direct hours dedicated exclusively to a specific programme activity to determine the personnel costs.

Eligible personnel costs are limited to the actual salary plus social security charges and any other statutory costs individually for each person engaged in the operation. In order to reduce the administrative burden, Member States are allowed to charge an average hourly personnel cost per type of measure implemented. This hourly average cost should be limited to the components of the eligible personnel costs listed above. In case an average hourly personnel cost per type of eligible measure is charged, the Commission Services should be provided with a detailed breakdown of the calculation of the average hourly personnel costs, at the time of submission of the payment request. The Commission Services reserve the right to check and control the methodology and the calculations resulting in the average hourly personnel costs.

Eligible personnel costs should be recorded and accounted for in the accounting records of the beneficiary and allow for a complete trace back and reconciliation.

Eligible personnel costs should be proportionate to the workload required for completing the specific operation.

Contracting activities

Member States should ensure that the corresponding legislation on public procurement has been respected.

The contracted price should not exceed the price normally charged by a private company for similar amount and type of work. It should not be unreasonable or reckless.

7. INELIGIBLE DIRECT COSTS

In addition to any other costs which do not fulfil the conditions set out in the Grant Decision, in particular, the following costs shall not be considered eligible (non-exhaustive list):

General ineligible direct costs

- value added tax (VAT);
- exchange losses;
- costs of transfers done by the Commission charged by the bank of a beneficiary;
- costs declared by the beneficiary in the framework of another programme receiving a grant financed from the Union budget (including grants awarded by a Member State and financed from the Union budget and grants awarded by other bodies than the Commission for the purpose of implementing the Union budget); indirect costs shall not be eligible under a grant for a programme awarded to the beneficiary when it already receives an operating grant financed from the Union budget during the period in question;
- excessive, unreasonable or reckless expenditure;
- time spent in the office for administrative work (preparation of field work, coordination and planning activities);
- costs for staff training;
- (tele)communication costs (and purchase or lease costs for such equipment).

Ineligible direct costs per measure

Sampling

- travel costs for both official and private veterinarians;
- vehicle related costs (insurance costs, usage cost, depreciation charges, lease costs, expenses fee, fuel costs etc.);

- consumables;
- any personnel work hours that are not related to operations on the spot;
- any eligible indirect costs reimbursed at a flat rate of 7% and listed under the respective section on sampling, point 5.

Tests

- costs for pre-movement tests for export
- any personnel work hours that are not directly traceable to the act of carrying out the test including but not limited to administration work and travel time;
- any consumables not directly traceable to the act of carrying out the test;
- any eligible indirect costs reimbursed at a flat rate of 7% and listed under the respective section on tests, point 5;
- laboratory development, innovation, improvement, analyses and studies of testing or detecting methodologies' costs;
- research, development, prototype or trials for improved material or equipment;
- costs for calibration of equipment.

Compensation to owners for the value of their animals slaughtered or culled

- costs related to voluntary culling of the animal (without official slaughter order);
- compensation for extended losses associated with the presence of the disease, such as marginal costs for production, costs related to unemployment benefits, costs related to a ban on restocking, and any other opportunity costs;
- evaluation fees;
- compensation for the value of animals that had died before the suspicion in the holding was reported to the authorities;
- costs for national administrative and legal procedures (fines, court expenses etc);
- costs related to the destruction/ dismantling/ removal of fixed infrastructure (fences, roads etc);

Compensation to owners for the value of their destroyed products of animal origin

- costs related to voluntary destruction of the products (without official destruction order);
- compensation for extended losses associated with the presence of the disease, such as marginal costs for production, costs related to unemployment benefits, costs related to a ban on restocking, and any other opportunity costs;,,
- evaluation fees;
- costs for national administrative and legal procedures (fines, court expenses etc);
- costs related to the destruction/ dismantling/ removal of fixed infrastructure (fences, roads etc).

Slaughter or culling of the animals

- any personnel work hours that are not directly traceable to the act of slaughtering or culling including but not limited to administration work and travel time;
- use or depreciation of the equipment owned by the competent authority;
- purchase of equipment, unless exceptionally authorised in the Grant Decision;

- all other costs related to staff, such as catering, travel, accommodation, daily allowances, training and vaccination;
- repair of equipment;
- farmer staff, except if acting as a contractor for the Member State;
- all costs related to public order and security forces such as police, fire fighter, army, and municipality staff;
- transport;
- costs for national administrative and legal procedures (fines, court expenses etc);
- costs related to the destruction/ dismantling/ removal of fixed infrastructure (fences, roads etc).

Purchase, storage, inoculation, administration or distribution of vaccine doses and baits

- purchase of equipment, unless exceptionally authorised in the Grant Decision;
- any costs related to the organization of tendering procedures for vaccine delivery;
- any work hours related to operations carried out outside the affected holdings;
- costs related to the purchase of vaccines in excess to the losses allowed;
- all other costs related to staff, such as: catering, travel, accommodation, daily allowances, training, coordination and vaccination;
- repair of equipment;
- farmer staff, except if acting as a contractor for the Member State;
- all costs related to public order and security forces such as police, fire fighter, army, and municipality staff;
- any eligible indirect costs reimbursed at a flat rate of 7% and listed under the respective section, point 5.

Cleaning, disinfection, desinsectisation of the holding and equipment based on the epidemiology and characteristics of the pathogen

- costs related to the destruction/dismantling/removal of fixed infrastructures and materials;
- costs related to water and energy consumption;
- any costs related to the organization of the tendering procedures for delivery of cleaning and disinfection services, if required;
- use or depreciation of the equipment owned by the competent authority;
- purchase of equipment, unless exceptionally authorised in the Grant Decision;
- all other costs related to staff, such as: catering, travel, accommodation, daily allowances, training, coordination and vaccination;
- repair of equipment;
- farmer staff, except if acting as a contractor for the Member State;
- all costs related to public order and security forces such as police, fire fighter, army, and municipality staff.

Transport and destruction of contaminated feeding stuffs and, where it cannot be disinfected, contaminated equipment

- compensation for the value of the feeding stuff and the contaminated equipment;
- costs related to water and energy consumption;
- use or depreciation of the equipment owned by the competent authority;
- all other costs related to staff, such as: catering, travel, accommodation, daily allowances, training, coordination and vaccination;
- repair of equipment;
- farmer staff, except if acting as a contractor for the Member State;
- all costs related to public order and security forces such as police, fire fighter, army, and municipality staff.

Transport and disposal of carcasses

- use or depreciation of the equipment owned by the competent authority;
- purchase of equipment, unless exceptionally authorised in the Grant Decision;
- all other costs related to staff, such as catering, travel, accommodation, daily allowances, training, coordination and vaccination;
- cost of transport and disposal of milk, milk products, meat products, eggs, semen and embryos, unless exceptionally authorised in the Grant Decision;
- repair of equipment;
- farmer staff, except if acting as a contractor for the Member State;
- all costs related to public order and security forces such as police, fire fighter, army, and municipality staff.

8. SUPPORTING DOCUMENTS

Supporting documents should allow the identification and verification of the amounts declared.

Reimbursement of actual costs

Where the grant takes the form of reimbursement of actual costs, the beneficiary must declare the costs it actually incurred for the action. If requested to do so in the context of the checks and audits described in the Grant Decision, the beneficiary must be able to provide adequate supporting documents to prove the costs declared, such as contracts, invoices, proofs of payment, accounting records, and in particular but not exclusive, the documents listed below.

In addition, the beneficiary's usual accounting and internal control procedures must permit direct reconciliation of the amounts declared with the amounts recorded in its accounting statements as well as with the amounts indicated in the supporting documents.

Costs of compensation to owners for the value of their animals slaughtered or culled

➤ In support of the payment request:

- proof of payment,
- official evaluation records for animals or group of animals for which compensation has been paid.

➤ **In the course of on-the-spot audits (non-exhaustive list in addition to the documents required in support of the payment request):**

- holding registers,
- animal pedigrees (where applicable),
- official slaughter/culling orders,
- details of the constitution of the herd/ flock on the date of slaughter, in accordance with the system for the identification and registration,
- epidemiological surveys,
- records of veterinary inspections during the weeks prior to slaughter/culling,
- slaughterhouse weight forms for animals,
- weight forms for carcasses to be destroyed,
- official certificates of destruction of animals and products for which compensation has been paid, together with corresponding invoices from the destroyer,
- movement authorisations issued for animals from the holding during the six months prior to slaughter,
- milk production records,
- copies of invoices for the acquisition and replacement of slaughtered animals and copies of purchase or sales invoices during the three months prior to slaughter.

Costs of slaughtering or culling of the animals and related transport costs

➤ **In support of the payment request:**

- invoices with respective proof of payment for renting of equipment,
- invoices with respective proof of payment from the service provider(s),
- all documents related to costs incurred for the personnel under the eligible conditions and respective documents, such as salary slips, timesheets, and an explanation sheet showing how the personnel cost has been calculated.

➤ **In the course of on-the-spot audits (non-exhaustive list in addition to the documents required in support of the payment request):**

- official slaughter orders,
- animal transport documents (derogation, categories transported, and certificate of completion),
- slaughterhouse weight forms for animals,
- weight forms for carcasses to be destroyed,
- official certificates of destruction of animals for which compensation has been paid, together with corresponding invoices from the destroyer,
- personnel contracts,
- call for tenders and or contract with suppliers.

Costs of compensation to owners for the value of their destroyed products of animal origin

➤ **In support of the payment request:**

- sample of recent purchase/selling invoices,
- official evaluation report for products for which compensation has been paid.
- **In the course of on-the-spot audits (non-exhaustive list in addition to the documents required in support of the payment request):**
 - market price lists,
 - product transport documents (derogation, categories transported, and certificate of completion),
 - milk and egg production records,
 - weight forms for products of animal origin to be destroyed.

Costs of cleaning, disinsectisation and disinfection of holdings and equipment, based on the epidemiology and characteristics of the pathogen

- **In support of the payment request:**
 - copy of invoices with respective proof of payment for the renting equipment and for the purchase of services, cleaning, disinsecting or disinfecting products for the holding,
 - official report attesting the proper implementation of the measures,
 - all documents related to costs incurred for the personnel under the eligible conditions such as salary slips, timesheets, and an explanation sheet showing how the personnel cost has been calculated.
- **In the course of on-the-spot audits (non-exhaustive list in addition to the documents required in support of the payment request):**
 - call for tender and/ or contract with suppliers.

Costs for the transport and the destruction of the contaminated feeding stuffs and, where it cannot be disinfected, contaminated equipment

- **In support of the payment request:**
 - copy of invoices with respective proof of payment from the service provider(s),
 - all documents related to costs incurred for the personnel under the eligible conditions such as salary slips, timesheets, and an explanation sheet showing how the personnel cost has been calculated.
- **In the course of on-the-spot audits (non-exhaustive list in addition of documents required in support of the payment request):**
 - official destruction orders,
 - official certificate attesting the implementation of the measures,
 - weight forms for the feeding stuffs and contaminated equipment to be destroyed,
 - call for tender and/ or contract with suppliers.

Costs of purchase, storage, administration or distribution of vaccines and baits as well as the costs of inoculation itself, if the Commission decides or authorises such actions:

- **In support of the payment request:**
 - copy of invoices with respective proof of payment from the service provider(s),
 - all documents related to costs incurred for the personnel under the eligible conditions such as salary slips, timesheets, and an explanation sheet showing how the personnel cost has been calculated.

➤ **In the course of on-the-spot audits (non-exhaustive list in addition to the documents required in support of the payment request):**

- official vaccination/distribution orders,
- call for tender and/ or contract with suppliers.

Costs of transport and disposal of carcasses

➤ **In support of the payment request:**

- copy of invoices with respective proof of payment from the service provider(s),
- all documents related to costs incurred for the personnel under the eligible conditions such as salary slips, timesheets, and an explanation sheet showing how the personnel cost has been calculated.

➤ **In the course of on-the-spot audits (non-exhaustive list in addition to the documents required in support of the payment request):**

- official disposal orders,
- transport documents (derogation, categories transported, and certificate of completion),
- official certificate attesting the implementation of the measures,
- call for tender and/ or contract with suppliers.

Tests

➤ **In support of the payment request:**

➤ **For public laboratories:**

- purchase invoices with proof of payment for the test kits and the other reagents,
- all documents related to costs incurred for the personnel under the eligible conditions such as salary slips, timesheets, and an explanation sheet showing how the personnel cost has been calculated.

➤ **For private laboratories:**

- invoices with proof of payment for the carry out of the tests,
- call for tender and/ or contract with suppliers.

Sampling

➤ **In support of the payment request:**

➤ **For wild animals delivery of carcasses or samples taken on the spot**

- invoices/claims for the delivery of the wild animals or of the samples, with proof of payment,
- an excel table including the name of the hunter, hunter associations or other entities and the date of reception by the authorities.

Reimbursement based on unit costs

Where the grant takes the form of reimbursement based on unit costs, the beneficiary does not need to identify the costs covered or to provide the respective supporting documents. The Commission, however, reserves the right to request information on the actual costs incurred for the measures reimbursed based on unit costs in the course of evaluations of the methodology for unit cost calculation and its application.

Reimbursement of pre-determined flat-rate costs (7%)

Where the grant takes the form of the reimbursement of flat-rate costs, the beneficiary must declare as eligible costs the amount obtained by applying the flat rate of 7% on the amount of the corresponding direct eligible costs. The beneficiary does not need to identify the costs covered or to provide the respective supporting documents.