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Food sustainability

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**GUIDELINES FOR MEMBER STATES
FOR EU FUNDING OF
VETERINARY EMERGENCY MEASURES**

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1. INTRODUCTION

Under the previous multi-annual financial framework (2014-2020), the specific provisions to manage the costs concerning veterinary emergency measures were provided in Commission Regulation (EU) No 652/2014 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.

For the current multi-annual financial framework covering the period 2021-2027, the topic was included in the Regulation (EU) 2021/690 establishing the Single Market Programme¹, a multi-activities programme created to strengthen the governance of the EU single market and reduce overlaps in the funding and management of the activities. Such Regulation therefore repealed Regulation (EU) No 652/2014.

There is a need that Member States continue getting appropriate information and guidance concerning both procedural aspects and eligibility principles for emergency measures.

The objective of the present Guidelines is to provide comprehensive guidance to the Member States on some important concepts and processes, criteria, categories, components and conditions for eligibility of costs, ineligible costs, supporting documents to be presented to allow for the identification and verifiability of the amounts declared.

2. IMPORTANT CONCEPTS

Concept	Description
Costs	Costs incurred by the Member States in carrying out the emergency measures. There are two types of costs: direct and indirect. Direct costs are costs that can be traced clearly to individual emergency measures and are easily quantifiable. They have to meet a number of criteria (see point 3) and satisfy certain conditions (see point 7) to be eligible. Direct costs are categorised (see point 4). Indirect costs are costs that cannot be clearly traced to individual emergency measures (such as administrative cost) or are not easily quantifiable (such as certain consumables). It is agreed and accepted that an overhead 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 categorised.

¹ Regulation (EU) 2021/690 of 28 April 2021 establishing a programme for the internal market, competitiveness of enterprises, including small and medium-sized enterprises, the area of plants, animals, food and feed, and European statistics (Single Market Programme) and repealing Regulations (EU) No 99/2013, (EU) No 1287/2013, (EU) No 254/2014 and (EU) No 652/2014, *OJ L 153*, 3.5.2021, p. 1–47

Concept	Description
Incurred	Costs incurred refers to costs linked to operations on the field that have been implemented within the period covered by the EU funding and paid before the submission of the payment request to the Commission (see point 5). It is acknowledged that "paid" refers to the completed action of money transfer meaning that the Member State has finalised the act of payment to the beneficiary. Proof of payment is required.
Market value	The price which the owner would normally have been able to obtain for the animal immediately before it became infected, or was slaughtered, taking into account its fitness, age and quality and without deduction of the loss of value due to the occurrence of the disease. The same principles apply mutatis mutandis for the compensation of the products of animal origin - including germinal products - which had to be destroyed.
Reasonable costs	The costs incurred in purchasing or renting equipment or in purchasing services or products should not exceed that which would be incurred by a prudent person; prices should not have been artificially increased due the 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 in accordance with the relevant Union law can be demonstrated.

3. GENERAL CRITERIA FOR ELIGIBILITY OF DIRECT COSTS

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

- They are incurred in the period set out in the Grant Agreement and paid before the submission of the payment request by the Member State,
- They are indicated in the detailed estimated budget provided in Annex 2 of the Grant Agreement,
- They are incurred in relation to the action described in Annex 2 of the Grant Agreement and are necessary for its implementation,
- 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 applicable tax and social legislation,
- They are reasonable, necessary, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency.

4. CATEGORIES OF ELIGIBLE DIRECT COSTS

According to Annex I, Section 1.4.1 of Regulation (EU) No 2021/690, under the emergency measures, the following categories of costs may qualify for funding:

- (a) Costs of compensation to owners for the value of their animals slaughtered or culled, limited to the market value that such animals would have had if they had not been affected by the disease;
- (b) Costs of slaughtering or culling the animals and related transport costs;
- (c) 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;
- (d) Costs of cleaning, desinsectisation and disinfection of holdings and equipment, based on the epidemiology and characteristics of the pathogen;
- (e) Costs for the transport and the destruction of the contaminated feeding stuffs and, where it cannot be disinfected, contaminated equipment;
- (f) 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;
- (g) Costs of transport and disposal of carcasses;
- (h) In exceptional and duly justified cases, costs of serological and virological tests for surveillance and pre-moving tests in restricted zones and any other costs essential for the eradication of the disease.

Conditions on the eligibility of 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. With a view to reducing 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.

5. COSTS INCURRED

Type of costs	Conditions to be fulfilled in order to recognise costs as “incurred”	
	Conditions related to time	Conditions related to payment
Costs of compensation to owners for the value of their animals slaughtered or culled	Animals must be slaughtered or culled within the period covered by the Grant Agreement.	Payment to the owner of the animals must be done before submitting the payment request to the Commission.
Costs of slaughtering and culling the animals and related transport	Animals must be slaughtered or culled within the period covered by the Grant Agreement.	Payments must be done before submitting the payment request to the Commission.
Costs of compensation to owners for the value of their destroyed products of animal origin	Products must be destroyed within the period covered by the Grant Agreement.	Payment to the owners must be done before submitting the payment request to the Commission.
Costs of cleaning, desinsectisation and disinfection of establishments and equipment, based on the epidemiology and characteristics of the pathogen	Actions of cleaning, disinsecting and disinfecting of the establishments or equipment must be related to the activity of culling carried out within the period covered by the Grant Agreement.	Payments must be done before submitting the payment request to the Commission.
Costs for the transport and the destruction of the contaminated feeding stuffs and, where it cannot be disinfected, contaminated equipment	The transport and destruction must be related to the slaughter/culling carried out within the period covered by the Grant Agreement.	
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	Vaccination must be carried out within the period covered by the Grant Agreement.	
Costs of transport and disposal of carcasses	The transport and disposal of carcasses must be related to the slaughter/culling carried out within the period covered by the Grant Agreement.	
Other essential costs (Annex I, Section 1.4.1(h) of Regulation (EU) 2021/690	The eligible measures must be implemented within the period covered by the Grant Agreement.	

6. MAIN STEPS FOR SUBMISSION OF APPLICATIONS FOR GRANTS

Member States shall provide within one month from the official confirmation of the occurrence of a disease listed in Annex III to Regulation (EU) 2021/690 a preliminary information on the categories of animals and products concerned and the market values for each of those categories, using an electronic file in accordance with the template set out in [Annex I](#).

The provided preliminary information shall include a description of the ongoing and planned actions, epidemiological data and the legislation for determining the values of the animals and products to be compensated.

No later than two months from the official confirmation of the occurrence of the disease or zoonosis, Member States shall submit to the Commission an application for a grant pursuant to Article 13(1) of Regulation (EU) 2021/690 by means of an electronic file in accordance with the template ‘Preliminary budget’ set out in [Annex II](#).

The application for grant shall contain the following information:

- (a) The period during which the emergency measures will be implemented;
- (b) The estimated costs of compensation to owners as referred to in Annex I, Section 1.4.1., points (a) and (c) of Regulation (EU) No 2021/690;
- (c) The estimated operational costs as referred to in Annex I, Section 1.4.1., points (b) and (d) to (g) of Regulation (EU) No 2021/690;
- (d) Where applicable, the estimated other costs essential for the eradication of the disease as referred to in Annex I, Section 1.4.1., point (h) of Regulation (EU) No 2021/690, and an appropriate justification for those costs.

The description of ongoing and planned actions shall be part of the application for a grant.

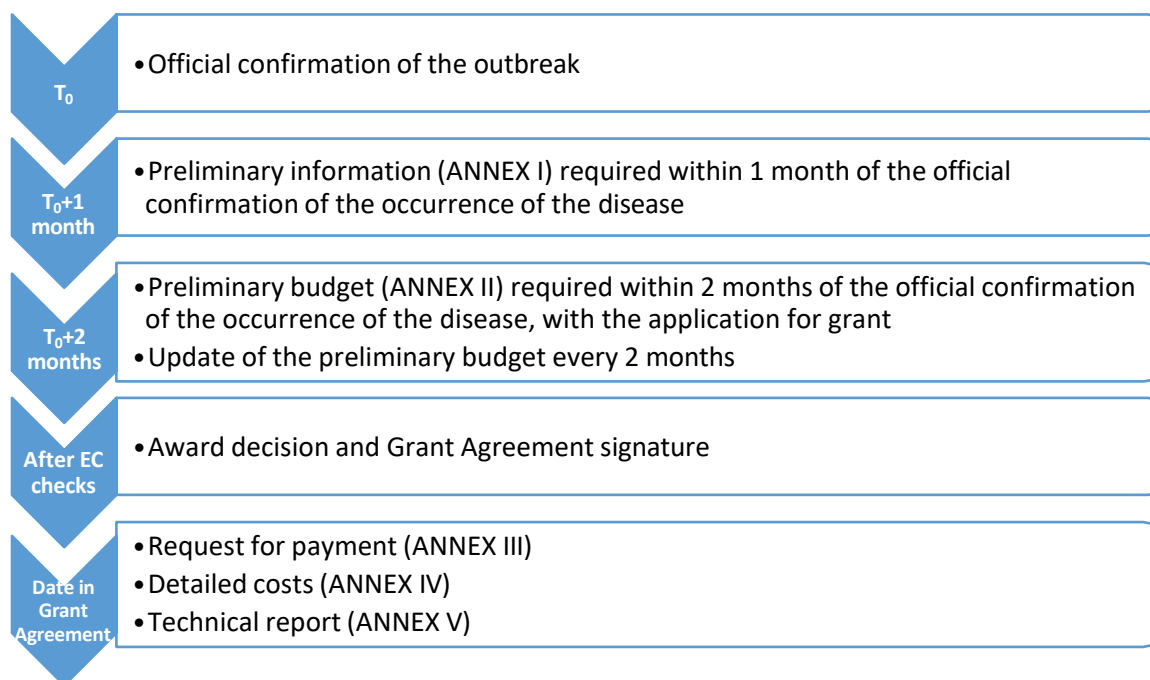
Every two months after the submission of the application, Member States shall submit updated information – if any- on the costs referred to in points (b), (c) and (d) of that paragraph.

Following signature of the Grant Agreement, in accordance with the date set out therein, the relevant Member State shall submit to the Commission:

- (a) The request for payment for the eligible costs incurred, using an electronic file in accordance with the templates set out in Annex VET.3,
- (b) The detailed costs supporting the request for payment with the detailed information on the costs made and paid for the different categories of eligible expenditure, by means of an electronic file, in accordance with the following Annexes:
 - [Annex IVa - Cattle and Pigs](#) EN...
 - [Annex IVa - Ovine/Caprine & Poultry](#) EN...
 - [Annex IVb - Products](#) EN...
 - [Annex IVc - Operational costs](#) EN...

- (c) A technical report including at least the following information:
1. Starting and end dates of implementation of the measures;
 2. Description of the technical measures implemented, with key figures;
 3. Epidemiological maps;
 4. Level of achievement of the targets and technical difficulties;
 5. Results of epidemiological inquiries;
 6. Other relevant epidemiological information; mortality, morbidity, age distribution of dead animals and positive reactors, lesions found, vectors presence, etc.
 7. Corrective action introduced following Commission recommendations in audits or other ad hoc recommendations by EU experts.

The below flowchart illustrates, in a simplified way, the main steps for submitting an application for a grant to the Commission, including applicable deadline and relevant annexes:



7. COMPONENTS AND CONDITIONS FOR ELIGIBILITY OF COSTS

To be eligible, costs should satisfy the conditions of eligibility set out in the Grant Agreement and meet the following conditions:

If costs have already been covered by EU co-financing in the frame of the veterinary programmes, the same costs cannot be eligible in the frame of emergency measures.

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

- 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, except for poultry and pigs, where the evaluation can be done by group of age or category. 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;
- The eligible compensation of the animal should correspond to its market value. The market value is the price which the owner would normally have been able to obtain for the animal immediately before it became infected, or was slaughtered, taking into account its fitness, age and quality and without deduction of the loss of value due to the occurrence of the disease;
- For the calculation of the market value, if the animals are close to a market time, actual purchase/sell invoices are to be taken into account. Regressive value is to be applied for breeding animals after their peak value and until they reach the end of production. For fattening animals, weight forms are to be part of the valuation protocols;
- For the calculation of the eligible EU contribution, the total amount claimed per category of animals shall be divided by the total number of animals of each category. For slaughtered animals, the salvage value, if any, shall be deducted from the compensation;
- The maximum value (at 100%), on which the co-financing rate will be applied, is aligned to the most favourable ceiling used for veterinary programmes (when such maximum value exists). It shall be limited on average to:
 - EUR 1 000 per bovine animal slaughtered
 - EUR 125 per pig slaughtered
 - EUR 140 per sheep or goat slaughtered
 - Poultry:
 - Breeding birds of *Gallus gallus*: EUR 8,00
 - Laying birds of *Gallus gallus*: EUR 3,50

- Breeding turkey birds of *Meleagris gallopavo*: EUR 24,00
- Other poultry: no maximum value is fixed.
- Captive bird (non-poultry): EUR 50,00
- If justifiable by the actual market value and supported by the Member State with an explanatory document attached to the payment request, the maximum average unit value of an animal can be increased up to a maximum of 20% of the values referred above.
- Costs of compensation to owners for the value of their animals slaughtered or culled can cover both outbreaks and preventive slaughter/culling. To be eligible, preventive slaughter/culling should have been compulsory for the farmer, it should have been epidemiologically justified (direct correlation or vicinity with an outbreak) and it should have been carried out timely, quickly (maximum 7 days after the related outbreak in case of direct contact with an outbreak and 14 days in case of vicinity to an outbreak) and comply with the EU legislation in force;
- Costs of compensation to owners for the value of their animals can also cover the animals that have died after the official notification date of suspicion in the establishment, if properly justified;
- 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.

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

- Renting of specific equipment required for the stunning/slaughter/culling operations. Purchase of equipment may be eligible under the conditions stipulated in point 4 (h);
- Purchase of services or hire of means of transport to bring animals from establishment to slaughterhouse and rendering plant only;
- Purchase of services to stun/slaughter/cull the animals in the establishment, slaughterhouse, rendering and intermediate plants;
- Personnel costs of the veterinary services regardless their status specifically allocated to the act of stunning/slaughter/culling or to the supervision, in the establishment 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;
- An overhead of 7% on the total of the direct eligible costs.

7.3. Costs of compensation to owners for the value of their destroyed germinal products and products of animal origin

- EU contribution is limited to the following products: milk, milk products, meat products, eggs, hatching eggs, semen and embryos;

- Each product or group of products shall be individually evaluated by an official evaluator and the value of the product has to be established by an evaluation report;
- The maximum value (at 100%), on which the co-financing rate will be applied, is aligned to the most favourable ceiling used for veterinary programmes (when such maximum value exists).

For eggs, it shall be limited on average to:

- Hatching eggs of *Gallus gallus*: EUR 0,40;
- Hatching eggs of breeding turkey birds of *Meleagris gallopavo*: EUR 0,80;
- Table eggs of *Gallus gallus*: EUR 0,08;
- Other: no maximum value is fixed.

7.4. Costs of cleaning, desinsectisation and disinfection of holdings and equipment, based on the epidemiology and the characteristics of the pathogen

- Reimbursement is based on actual costs;
- Renting of specific equipment required for the cleaning (such as high pressure cleaner, lift, etc.), control of insects and rodents and disinfection operations. Purchase of equipment may be eligible under the conditions stipulated in point 4 (h);
- Purchase of cleaning, control of insects and rodents or disinfecting products for the holding/establishment;
- Purchase of services to clean, control of insects and rodents or disinfect in the holding/establishment;
- Personnel costs of the veterinary services regardless their status, specifically allocated to the act of cleaning, control of insects and rodents and disinfection or to the supervision, in the holding/establishment;
- 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;
- An overhead of 7% on the total of the direct eligible costs;
- Particular attention should be paid to the reasonability of such costs. Additional justification and explanation will be required if the total of the direct costs of “cleaning, desinsectisation and disinfection of holdings and equipment” exceeds 50% of the costs of compensation to owners for the value of their animals slaughtered or culled (see point 7.1 above).

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

- Purchase of services or hire of means of transport. Purchase of equipment² may be eligible under the conditions stipulated in point 4 (h);
- Purchase of services to destroy the feeding stuffs or contaminated equipment in the establishment;
- Personnel costs of the veterinary services specifically allocated to the act of transport, destruction of the contaminated feeding stuffs and disinfection, or to the supervision, in the establishment;
- An overhead of 7% on the total of the direct eligible costs.

7.6. 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

- Eligible costs concern only emergency vaccination;
- Purchase costs of vaccines and baits actually used (plus 15% maximum losses of vaccine doses accepted);
- Storage costs of vaccines and baits, contracted with third parties from the starting date of the action until vaccination is completed;
- Administration costs of the vaccines by official veterinarians, veterinarians working on a mandate or under a contract, specifically allocated to do the operation in the establishment;
- When applicable, purchase of services to distribute vaccines plus baits;
- An overhead of 7% on the total of the direct eligible costs.

7.7. Costs of transport and disposal of carcasses.

Purchase of services or hire of means of transport to bring carcasses from the establishment or slaughterhouse to the rendering plant.

➤ **In case of disposal in the establishment:**

- Renting of specific equipment by the competent authorities for the required disposal operations. (purchase of equipment may be eligible under the conditions stipulated in point 4 (h));
- Purchase of services to do the required disposal operations;
- Personnel costs of the veterinary services specifically allocated to the act of transport and disposal of carcasses or to the supervision, in the establishment,
- An overhead of 7% on the total of the direct eligible costs.

² For the purpose of the present text, equipment means machinery.

➤ **In case of disposal in the rendering plant:**

- Purchase of services to do the required disposal operations,
- An overhead of 7% on the total of the direct eligible costs.

Particular attention should be paid to the reasonability of such costs. Additional justification and explanation will be required if the total of the direct costs of “transport and disposal of carcasses” exceeds 50% of the costs of compensation to owners for the value of their animals slaughtered or culled.

7.8. Other essential costs

Other essential costs may be exceptionally eligible taking into account the specifics of the disease and the particularities of the situation. These other essential costs must be requested in the preliminary budget submitted by the beneficiary and supported by an appropriate justification.

If approved by the Commission Services, these other essential costs should be listed in the Grant Agreement. Exceptionally eligible measures are the laboratory tests, in particular serological and virological tests for surveillance, and pre-movement tests in restricted zones. Other exceptionally eligible measures may also include, but shall not be limited to, samplings and awareness campaigns. The eligible components of these costs are listed below:

➤ **Laboratory tests**

- Purchase of test kits and other reagents for the laboratory tests carried out within the period covered by the Grant Decision;
- Personnel costs of the veterinary services specifically allocated to the activity of carrying out the laboratory tests;
- Purchase of services from a private laboratory for the carry out of laboratory tests within the period covered by the Grant Decision;
- An overhead of 7% on the total of the direct eligible costs.

➤ **Sampling**

- For kept animals:
 - Personnel costs of the veterinary services specifically allocated to the act of taking the sample on the field;
 - Purchase of services from private veterinarians exclusively for the act of taking the sample on the field;
 - An overhead of 7% on the total of the direct eligible costs.
- For wild animals,
 - Delivery of carcasses;
 - Payment to the hunters, or other individuals or entities for the delivery of carcasses of wild animals within the period covered by the Grant Agreement;
 - An overhead of 7% on the total of the direct eligible costs.

For African swine fever (ASF) only:

Reimbursement of sampling of dead wild porcine animals is based on a unit cost:

- The information of the finding of dead or hunted (only if hunted due to the suspicion of ASF due to the clinical signs of the disease) wild porcine animal for further sampling, testing and removal/safe disposal by the Competent Authority (EUR 10);
- Found dead or hunted (only if hunted due to the suspicion of ASF due to the clinical signs of the disease) wild porcine animal sampled, including the delivery of the sample to the Competent Authority (EUR 20);
- The removal/safe disposal of found dead or hunted (only if hunted due to the suspicion of ASF due to the clinical signs of the disease) wild porcine animal (EUR 40).

The above costs related to removal/safe disposal of found dead or hunted (only if hunted due to the suspicion of ASF due to the clinical signs of the disease) wild porcine animals (see the last bullet-point above) may qualify for EU co-financing in Member States with areas located within epidemiologically relevant/justified distance (up to 50 km) from occurrence of ASF outbreaks in wild porcine animals.

➤ **Awareness campaigns**

- Purchase of services to print leaflets and posters;
- Purchase of information road panels;
- Purchase of production and broadcasting of radio, television and internet spots;
- An overhead of 7% on the total of the direct eligible costs.

➤ **Strategic fencing (for ASF in wild porcine animals only):**

Reimbursement may be granted for costs related to strategic fencing in newly infected Member States or, where relevant, zones following a focal introduction of the disease, when the activity is deemed necessary and when the Commission considers that

- (i) These fences are justified on the basis of ASF epidemiological situation in a Member State, or a zone thereof, where relevant, or
- (ii) When ASF eradication in wild porcine animals in that Member State or a zone thereof is envisaged in reasonable time, in order to:
 - Fence a limited core infected area;
 - Establish pre-emptive culling of wild porcine animals in a delineated zone ('white zone');
 - Limit or slow down the movement of wild porcine animals from a newly infected area to non-infected areas;
 - Prevent from further spread of the disease to non-affected areas and eradicate ASF, in combination with other measures.

The reimbursable costs components may include, if acceptable to the Commission

- Purchase of the fencing material;
- Purchase of services for the installation of the fencing material;
- An overhead of 7% on the total of the direct eligible costs.

8. INELIGIBLE COSTS

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

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

- Voluntary culling of the animal (without official slaughter order);
- Compensation of all losses associated with the presence of the disease, such as for production, unemployment or ban on restocking;
- Evaluation fees;
- Compensation for the value of animals which have died before the suspicion in the establishment has been reported to the authorities.

8.2. Costs of slaughter/culling the animals and related transport costs

- Use or depreciation of the equipment owned by the competent authority;
- Purchase of equipment, unless exceptionally authorised, according to the Grant Agreement;
- 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.

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

- Voluntary destruction of the products (without official destruction order);
- Compensation of all financial losses associated with the presence of the disease;
- Evaluation fees;
- All costs related to public order and security forces such as police, fire fighter, army, and municipality staff.

8.4. Costs of cleaning, desinsectisation and disinfection of establishments and equipment, based on the epidemiology and characteristics of the pathogen

- Costs relating to the destruction/dismantling/removal of fixed infrastructure and materials;
- Water;
- Use or depreciation of the equipment owned by the competent authority;
- Purchase of equipment, unless exceptionally authorised, according to the Grant Agreement;
- 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;
- Consumables for cleaning such as work clothes, work shoes, buckets, shovels, brushes, sacks, etc. As these costs are considered to be indirect costs, they are covered by the overhead rate of 7% on the total of the direct eligible costs;

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

- Compensation for the value of the feeding stuff and contaminated equipment, except if eligible under point 4(h) "other costs essential for the eradication of the disease";
- All costs related to public order and security forces such as police, fire fighter, army, and municipality staff.

8.6. Costs of purchase, storage, administration or distribution of vaccines and baits as well as the costs of inoculation itself, in case these actions are in accordance with EU legislation on vaccination and deemed appropriate by the Commission

- Purchase of equipment, unless exceptionally authorised, according to the Grant Agreement;
- 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.

8.7. Costs of transport and disposal of carcasses

- Use or depreciation of the equipment owned by the competent authority;
- Purchase of equipment, unless exceptionally authorised, according to the Grant Agreement;
- 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, except if eligible under 4(h) “other costs essential for the eradication of the disease”;
- 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.

8.8. Other essential costs

➤ **Sampling**

- Travel costs for both official and private veterinarians;
- Consumables.

➤ **Awareness campaigns**

- All public service personnel costs.

➤ **Fences (for ASF in wild porcine animals only)**

- When the Commission considers that (i) these fences are not justified on the basis of ASF epidemiological situation in a Member State, or a zone, where relevant, or (ii) when ASF eradication in wild porcine animals in that Member State or a zone is not envisaged in a short or medium term;
- Maintenance and repair of equipment
- Costs relating to the maintenance, repair and/or removal of the fences,
- All other costs related to staff, such as: catering, travel, accommodation, daily allowances, training, coordination.

➤ **Pre-moving tests in restricted zones**

- Tests related to business continuity;
- Tests that are not essential for actual disease eradication relevant to that restricted zone.

9. SUPPORTING DOCUMENTS TO BE PRESENTED REGARDING THE IDENTIFIABILITY AND VERIFIABILITY OF THE AMOUNTS DECLARED

9.1. Reimbursement of actual costs

Where the grant takes the form of the 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 or audits described in the Grant Agreement, the beneficiary must be able to provide adequate supporting documents to prove the costs declared, such as contracts, invoices, proofs of payment and accounting records, 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.

9.2. 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 of documents required in support of the payment request):**

- Establishment registers;
- Animal pedigrees (where applicable);
- Official slaughter/culling orders;
- Details of the constitution of the herd / flock on the date of slaughter, according to the system for the identification and registration of;
- 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;
- Listings of all dispatches to market or dispatches due to an animal welfare problem during the epidemic;
- Movement authorisations issued for animals from the establishment 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.

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

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

- Invoices with respective proof of payment for the 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 of 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;
- Call for tenders and / or contract with suppliers.

9.4. 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 of 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.

9.5. Costs of cleaning, disinsectisation and disinfection of establishments 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 establishment;
- 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 for.
- Justification and explanation will be required if the total of the direct costs exceeds 50% of the costs of compensation to owners for the value of their animals slaughtered or culled (see point 7.1 above).

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

- Call for tender and / or contract with suppliers.

9.6. 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.

➤ **During 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.

9.7. 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.

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

- Official vaccination/distribution orders;
- Call for tender and / or contract with suppliers.

9.8. 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.

➤ **During on-the-spot audits (non-exhaustive list in addition of 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.

9.9. Other essential costs

➤ **Laboratory tests**

○ **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**
 - **For kept animals:**
 - 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;
 - Invoices/ claims with proof of payment from private veterinarians.
 - **For wild animals delivery of carcasses**
 - Invoices/claims for the delivery of the wild animals, 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.
- **Awareness campaigns**
 - Copy of invoices with respective proof of payment from the service provider(s).
- **Fences (for ASF in wild porcine animals only)**
 - Call for tender and / or contract with suppliers;
 - Copy of invoices with respective proof of payment from the service provider(s);
 - Accurate geolocation data, allowing for precise definition of the location, the length of strategic fence(s) including for each fence, vector data files (e.g. kml, shp or other appropriate format) that can be projected in electronic maps using GIS software.

9.10. 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%.

The beneficiary does not need to identify the costs covered or to provide the respective supporting documents, notably accounting statements, for the flat rate referred to in the first paragraph.

10. CURRENCY FOR FINANCIAL STATEMENTS AND CONVERSION INTO EUROS - EXCHANGE RATE TO BE USED

Requests for payment and financial statements shall be drafted in euro.

According to the Grant Agreement, general conditions, Article 21.3, Beneficiaries with general accounts established in a currency other than the euro must convert the costs recorded in their accounts into euro, at the average of the daily exchange rates published in the C series

of the Official Journal of the European Union, calculated over the corresponding reporting period.

If no daily euro exchange rate is published in the Official Journal for the currency in question, they must be converted at the average of the monthly accounting exchange rates published on the European Commission website, calculated over the corresponding reporting period.

Beneficiaries with general accounts in euro must convert costs incurred in another currency into euro according to their usual accounting practices.

To check the average of the **daily exchange rates** over a period of time, please find a practical procedure as follows:

Two options exist, one using a chart and one using Excel.

- **Using a chart:** please go to the table with the different currencies:

<https://www.ecb.int/stats/exchange/eurofxref/html/index.en.html>

Please choose the currency to be converted and click on the corresponding icon "Charts".

For example, for the GBP, the table is here:

<http://www.ecb.europa.eu/stats/exchange/eurofxref/html/eurofxref-graph-gbp.en.html>

Below the big graph there is a small graph covering the last years. In blue appears the period covered by the big graph. With the mouse, please move to the beginning and the end of the period in blue, so as to cover the reporting period. The period in blue appears in letters above the big graph, in the sentence "Change from day month year to day month year".

Under the period "Change from day month year to day month year", the minimum, the maximum and the average rate appear automatically. The average is the rate to pick. There is no calculation to be done.

- **Using Microsoft Excel:** please go to:

<http://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>

In the field "Download latest and previous rates" please go to "All bilateral exchange rates time series".

Please choose your currency and click on the icon "Excel Pivot Export".

Please open the Excel file and go to the second field "Sheet 2".

Please cover with the mouse the data for the dates included in the relevant reporting period (just by sliding your mouse on the rates below the dates at stake). The average appears automatically at the bottom of the Excel file (automatic calculation). There is no formula to enter.