COMMISSION IMPLEMENTING REGULATION (EU) No 926/2011

of 12 September 2011

for the purposes of Council Decision 2009/470/EC as regards Union financial aid to the EU reference laboratories for feed and food and the animal health sector

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Decision 2009/470/EC of 25 May 2009 on expenditure in the veterinary field [1], and in particular Article 31(2) thereof,

Whereas:

(1) Decision 2009/470/EC lays down the procedures governing the Union's financial contribution towards inspection measures in the veterinary field. Pursuant to that Decision, the Union is to contribute towards improving the efficiency of veterinary inspections by granting financial aid to EU liaison and EU reference laboratories. It provides that any EU liaison or EU reference laboratory designated as such in accordance with Union veterinary legislation and fulfilling the duties and requirements laid down therein, may receive Union aid.

(2) Regulation (EC) No 882/2004 of the European Parliament and of the Council of 29 April 2004 on official controls performed to ensure the verification of compliance with feed and food law, animal health and animal welfare rules [2] lays down the general tasks, duties and requirements for EU reference laboratories for food and feed and for animal health and live animals. EU reference laboratories for food and feed are listed in Part I while EU reference laboratories for animal health and live animals are listed in Part II of Annex VII to that Regulation.

(3) Commission Regulation (EC) No 1754/2006 of 28 November 2006 laying down detailed rules for the granting of Community financial assistance to Community reference laboratories for feed and food and the animal health sector [3] lays down the detailed rules for the granting of Union financial aid for the operation of EU reference laboratories, as provided for in Article 31 of Decision 2009/470/EC and Article 32 of Regulation (EC) No 882/2004, and for the organisation of workshops.

(4) Under Regulation (EC) No 1754/2006, the relationship between the Commission and individual EU reference laboratories is to be laid down in partnership agreements. Partnership agreements are to run for 5 years and be supported by a multiannual work programme.

(5) EU reference laboratories are listed in Annex VII to Regulation (EC) No 882/2004. The Joint Research Centre was designated for some of them. As it is a directorate-general of the Commission, this Regulation does not apply. Rules governing the Union financial aid for the Joint Research Centre are laid down in an annual administrative arrangement.

(6) The level of the annual Union financial aid for the activity of certain EU reference laboratories is decided on a yearly basis by annual financing decisions relating to feed and food safety and animal health and live animals.

(7) In 2008, the Commission's Internal Audit Service (IAS) performed an audit on grant management in food safety, animal health and welfare and plant health activity. The IAS concluded that the detailed rules for the granting of Union financial aid to EU reference laboratories for feed and food and the animal health sector should be simplified. To simplify the rules, the IAS suggested that the Commission continue adopting annual financing decisions on a yearly basis but without the need for partnership agreements between the Commission and each individual EU reference laboratory.

(8) Meetings and training activities held by EU reference laboratories need to be regularly organised. Therefore, meetings and training activities should be added to the list of eligible expenditure of this Regulation.

(9) For financial control purposes, Articles 9, 36 and 37 of Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy [4] are applicable.

(10) Since a number of changes are to be made to Regulation (EC) No 1754/2006, that Regulation should be repealed and replaced by this Regulation in the interests of clarity, while taking into account Regulation (EC) No 882/2004.

[1] OJ L 155, 18.6.2009, p. 30.
[2] OJ L 165, 30.4.2004, p. 1.
[3] OJ L 331, 29.11.2006, p. 8.
[4] OJ L 209, 11.8.2005, p. 1.

(11) This Regulation is to apply to all EU reference laboratories whose framework partnership agreements come to an end in 2011 and for EU reference laboratories whose framework partnership agreements are terminated by mutual agreement. For EU reference laboratories whose framework partnership agreements are not terminated, Regulation (EC) No 1754/2006 remains applicable.

(12) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS

Article 1

Subject matter

This Regulation lays down rules for the implementation of Regulation (EC) No 882/2004 and Decision 2009/470/EC as regards the arrangements for the granting of Union financial aid provided for in Article 32(7) of Regulation (EC) No 882/2004 and Article 31(1) of Decision 2009/470/EC for the activities of EU reference laboratories ('laboratories') other than the Joint Research Centre, including for the organisation of workshops, and the conditions according to which that aid is granted.

This Regulation shall apply to all EU reference laboratories whose framework partnership agreements come to an end in 2011 and for EU reference laboratories whose framework partnership agreements are terminated by mutual agreement. For EU laboratories whose framework partnership agreements are not terminated, Regulation (EC) No 1754/2006 remains applicable.

Article 2

Work programme and estimated budget

1. The laboratories shall, by 1 September of each calendar year 'n':

(a) set out the Union activities planned during calendar year 'n + 1', including the organisation of workshops, ('the work programme') in collaboration with the Commission's services;

(b) submit to the Commission:

(i) the work programme;

(ii) the estimated budget per activity concerning the work programme's expenditure ('the estimated budget').

2. Laboratories shall provide the estimated budget in computerised form in accordance with Annexes I(a) and I(b).

Article 3

Exchange rate

For estimated budgets in a currency other than the euro, the Commission shall apply the first exchange rate fixed in September of year 'n', as published in the C series of the *Official Journal of the European Union*.

Article 4

Approval

The Commission shall adopt an annual financing decision ('the annual financing decision') approving the work programmes and the corresponding budgets for all laboratories.

Any amendment to work programmes shall be subject to the Commission's prior written agreement.

Article 5

Pre-financing

Following the adoption by the Commission of the annual financing decision, laboratories may request pre-financing amounting to 70 % of the total aid for their work programme.

Article 6

Payment of the aid

The balance of Union financial aid for work programmes shall be paid to laboratories following the approval of the financial and technical reports referred to in Articles 11 and 16 provided that laboratories have:

(a) implemented the work programme effectively;

(b) submitted the financial and technical reports within the time limits provided for in those Articles.

Article 7

Supporting documents

1. Laboratories shall record the work programme's expenditure in their cost accounting system and keep all original documents or certified copies for 7 years for financial control purposes.

2. Laboratories shall keep all original supporting documents or certified copies of the supporting documents relating to the work programme receiving Union financial aid.

3. The supporting documents, evidencing all the expenditure referred to in the application for reimbursement, shall be sent to the Commission on request.

Article 8

Checks

For financial control purposes, Articles 9, 36 and 37 of Regulation (EC) No 1290/2005 shall apply.

CHAPTER II

ACTIVITIES OF THE LABORATORIES, EXCLUDING THE ORGANISATION OF WORKSHOPS

Article 9

Definition

The activities of the laboratories are defined as being the tasks deriving from their responsibilities laid down in Article 32 of Regulation (EC) No 882/2004.

Article 10

Eligibility

1. Expenditure relating to staff dedicated to the activities of the laboratories, subcontracting, capital equipment, consumables, the shipment of samples for comparative tests, missions, meetings, training activities and overheads shall be eligible under the laboratories' activities.

2. The expenditure referred to in paragraph 1 shall be eligible within the limits set out in the relevant annual financing decision and in accordance with the eligibility rules set out in Annex II.

3. Laboratories shall submit a written request to the Commission for its prior approval to increase the budget of one of the items (staff, subcontracting, capital equipment, consumables, the shipment of samples for comparative tests, missions, meetings or training activities) and/or one of the activities mentioned in the work programme by more than 10 % and without exceeding the total eligible costs stipulated in the annual financing decision.

Article 11

Submission of reports on the laboratories' activities

1. Laboratories shall submit, no later than 31 March of calendar year 'n + 2', to the Commission the following reports:

(a) a paper version and an electronic version of their financial report drawn up in accordance with Annexes III(a) and III(b);

(b) a technical report of their activities, certified by the laboratory's technical director.

However, for meetings and training activities, the financial report shall be drawn up and submitted in accordance with Article 16.

The postmark shall serve as proof of the date of posting of the financial and technical reports.

2. Union financial aid may be reduced if the work programme is not effectively and/or entirely executed.

3. If the financial and technical reports are not sent within the time limit provided for in paragraph 1, Union financial aid shall be reduced.

If the submission deadline is exceeded by more than 1 month, Union financial aid shall be reduced by 25 %.

If the submission deadline is exceeded by more than 2 months, Union financial aid shall be reduced by 50 %.

If the submission deadline is exceeded by more than 3 months, Union financial aid shall be reduced by 75 %.

If the submission deadline is exceeded by more than 4 months, Union financial aid shall be reduced by 100 %.

Article 12

Exchange rate for payments in a currency other than the euro

For requests regarding the payment of balances submitted in a currency other than the euro, the Commission shall apply the first exchange rate fixed in March of year 'n', as published in the C series of the *Official Journal of the European Union*.

However, the exchange rate for requests for the payment of balances for meetings and training activities submitted in a currency other than the euro shall be the rate provided for in Article 17.

Article 13

Value-added tax

Non-recoverable value-added tax (VAT) paid by laboratories shall be regarded as eligible expenditure pursuant to this Regulation provided that laboratories submit, together with the financial report provided for in Article 11(1), an attestation from the Ministry of Finance of the relevant Member State or from an equivalent authority confirming that the laboratory is not subject or partially subject to VAT and that its area of activity is not subject to this tax.

CHAPTER III

ORGANISATION OF WORKSHOPS

Article 14

Definition

A workshop is an annual date for information and coordination to which all National Reference Laboratories are invited by the laboratories.

Article 15

Eligibility

1. Expenditure relating to travel costs, hotel expenses and daily allowances for a maximum of thirty-two participants in workshops, to which at least one participant per Member State has been invited, shall be eligible under the organisation of workshops.

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

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

4. Workshop expenditure referred to in paragraphs 1, 2 and 3 shall be eligible within the limits set out in the annual financing decisions and in accordance with the eligibility rules set out in Annex IV. Derogations from paragraphs 1, 2 and 3 may be granted in duly justified cases pursuant to the annual financing decisions.

Article 16

Submission of reports on workshops

1. Laboratories shall submit, no later than 2 months following the workshop, to the Commission the following:

(a) a paper version and an electronic version of their financial report on the workshops drawn up in accordance with Annex V;

(b) a technical report signed by the laboratory's technical director.

The postmark shall serve as proof of the date of posting of the financial and technical reports.

2. If the workshops' financial and technical reports are not sent within the time limit set out in paragraph 1, Union financial aid shall be reduced.

If the submission deadline is exceeded by more than 1 month, Union financial aid shall be reduced by 25 %.

If the submission deadline is exceeded by more than 2 months, Union financial aid shall be reduced by 50 %.

If the submission deadline is exceeded by more than 3 months, Union financial aid shall be reduced by 75 %.

If the submission deadline is exceeded by more than 4 months, Union financial aid shall be reduced by 100 %.

Article 17

Exchange rate for payments in a currency other than the euro

For requests regarding the payment of balances submitted in a currency other than the euro, the Commission shall apply the first exchange rate fixed in the month in which the workshop was held as published in the C series of the *Official Journal of the European Union*.

CHAPTER IV

FINAL PROVISIONS

Article 18

Repeal

Regulation (EC) No 1754/2006 is repealed.

References to Regulation (EC) No 1754/2006 shall be construed as being made to this Regulation.

Article 19

Entry into force and applicability

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

It shall apply to Union financial aid granted to laboratories from 2012 onwards.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 12 September 2011.

For the Commission
The President
José Manuel BARROSO

ANNEX I(a)

(see Article 2(2))

Estimated budget per activity:

	Staff costs	Sub-Contract.	Capital Equipm.	Consumables	Comparative tests	Missions	Meetings	Training activities
Activity 1								
Activity 2								
Activity 3								
Activity N								
Total								

ANNEX I(b)

Estimated budget for laboratories' expenditure in respect of Union activities, including the organisation of work shops from 1 January to 31 December

(see Article 2(2))

Name and address of the EU Reference Laboratory:

Bank account to which the financial aid should be transferred:

IMPORTANT: All costs must be expressed in euro or in the currency of the concerned Member State.

1. STAFF

Category (1)	Status (2)	Gross monthly salary (3)	Time spent on project (number of days) (4)	Total eligible costs

(1) To be specified for each person assigned to the project: senior scientist, junior scientist, technician, etc.
(2) Public official, contract staff, etc. – for contract staff, state the dates on which the contract starts and ends.
(3) Actual gross monthly salary (do not use pay scales), including social and other charges appearing on the salary statement.
(4) Calculated on the reference basis of 220 days/year.

2. SUBCONTRACTING

Description	Cost excluding VAT	VAT	Total cost

3. CAPITAL EQUIPMENT

	Description	Cost/ value excl. VAT	VAT	Total cost/ value	Date of purchase or rental	Date of delivery	Depreciation period (36 or 60 months)	% use for project	Annual depreciation cost
2.1. Equipment to be acquired during the period in question									
2.2. Equipment acquired before the period in question									

4. CONSUMABLES

Description by type (1)	Cost excluding VAT	VAT	Total cost

(1) Examples: reagents, test animals, small laboratory supplies, etc.

5. THE SHIPMENT OF SAMPLES FOR COMPARATIVE TESTS

Description	Cost excluding VAT	VAT	Total cost

6. MISSIONS

Description	Travel cost	Hotel	Daily allowance	Total

7. MEETINGS

Description	Travel cost	Hotel	Daily allowance	Total

8. TRAINING ACTIVITIES

	Cost
Participants' travel expenses:	
Hotel expenses:	
Participants' daily allowances:	
Total expenditure for training activities:	

9. OVERHEADS AND TOTAL EXPENDITURE FOR ACTIVITIES

Total expenditure (total items 1 to 8):	
Overheads: 7 %	
Total expenditure for activities:	

10. WORKSHOPS

	Cost
Participants' travel expenses:	
Hotel expenses:	
Participants' daily allowances:	
Total expenditure for workshop:	

FINAL ESTIMATED BUDGET

Total expenditure regarding activities:	
Total expenditure regarding the workshop:	
Final estimated budget:	

ANNEX II

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

(see Article 10(2))

1. **Staff**

Staff costs (whatever the staff's status) must be limited to actual wage costs (remuneration, wages, social charges and retirement costs) for staff specifically allocated entirely or in part to the implementation of the work programme.

All staff working-time devoted to Union tasks must be recorded and certified on a basis of minimum 220 days/year. Recording and certification must be done at least once a month by the appointed project leader or a duly authorised senior member of the laboratories' staff.

2. **Subcontracting**

Reimbursement is to be based on actual costs incurred.

3. **Capital equipment**

Equipment purchased, leased or rented are eligible items as direct costs. The reimbursable amount for leased or rented equipment may not exceed the amount at which the equipment could have been purchased for the duration of the test. Reimbursable costs are to be calculated as follows:

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

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

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

C = cost of equipment

D = percentage use of equipment on the work programme

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

4. **Consumables**

Reimbursement is to be based on actual costs incurred.

All other expenditure on administration, business travel other than missions under point 6 and secretarial services is considered to be covered by 'overheads'.

5. **Shipment of samples for comparative tests**

Reimbursement is to be based on actual costs incurred in shipping samples for comparative tests.

6. **Missions**

Travel and hotel costs incurred by the staff of the laboratories for missions scheduled in the work programme are to be reimbursed in accordance with Article 15(4). Daily allowances are to be granted in accordance with Article 15(4).

7. **Meetings**

Travel and hotel costs incurred by a maximum of five outside experts for meetings taking place on the premises of the laboratories and scheduled in the work programme are to be reimbursed in accordance with Article 15(4). Daily allowances are to be granted in accordance with Article 15(4).

8. **Training activities**

Travel and hotel costs incurred by a maximum of 32 representatives of NRLs for training activities provided for in the work programme are to be reimbursed in accordance with Article 15(4). Daily allowances are to be granted in accordance with Article 15(4).

9. **Overheads**

A flat-rate contribution of 7 % of actual eligible costs, calculated on the basis of all the direct costs listed in items 1 to 8, is to be made automatically.

ANNEX III(a)

(see Article 11(1))

Expenditure per activity:

	Staff costs	Sub-Contract.	Capital Equipm.	Consumables	Comparative tests	Missions	Meetings	Training activities
Activity 1								
Activity 2								
Activity 3								
Activity N								
Total								

ANNEX III(b)

Certified financial report

(see Article 11(1))

From .../.../... to .../.../...

Exchange rate used: EUR 1 = ...

Reference number of the annual financing decision:

Name and address of laboratory:

Ceiling on annual financial aid from the Union:

Category of costs	Estimated budget	Item + 10 %	Declared costs	Eligible (*)
1. Staff				
2. Subcontracting				
3. Capital equipment				
4. Consumables				
5. The shipment of samples for comparative tests				
6. Missions				
7. Meetings				
8. Training activities				
Subtotal				
9. Overheads 7 %				
Total				

(*) Column 'Eligible' is to be filled in by the Commission.

Certification by the laboratory:

We certify that:

— the expenditure listed above was incurred in connection with the tasks defined in the work programme and was essential to the sound performance of those tasks,

— the expenditure was actually incurred, accurately accounted for and eligible under the provisions of Regulation (EU) No 926/2011,

— all supporting documents relating to the expenditure are available for inspection,

— [insert name of laboratory] is not deriving any profit from the financial aid granted by the Union.

Date:

Name of Technical Director:

Signature:

Date:

Name of Finance Officer:

Signature:

Breakdown by category

(in euro or in the currency of the concerned Member State)

1. STAFF

Category	Status	Gross monthly salary	Time spent on project (number of days)	Total eligible costs

2. SUBCONTRACTING

Description	Supplier	Cost excluding VAT	VAT	Total cost

3. CAPITAL EQUIPMENT

	Description	Cost/value excl. VAT	VAT	Total cost/value	Date of purchase or rental	Date of delivery	Depreciation period (36 or 60 months)	% use for project	Annual depreciation cost
2.1. Equipment to be acquired for the purposes of the work programme									
2.2. Equipment acquired prior to the start of the work programme									

4. CONSUMABLES

Description (details of each expenditure item [1])	Supplier	Cost excluding VAT	VAT	Total cost

[1] Each item should be shown on a separate line.

5. COMPARATIVE TESTS

Description	Supplier	Cost excluding VAT	VAT	Total cost

6. MISSIONS

Description	Travel cost	Hotel	Daily allowance	Total cost

7. MEETINGS

Description	Travel cost	Hotel	Daily allowance	Total cost

8. TRAINING ACTIVITIES

	Cost
Participants' travel expenses:	
Hotel expenses	
Participants' daily allowances:	
Total expenditure for workshop:	

9. OVERHEADS

Total expenditure (total items 1 to 8):	
Overheads: 7 %	

10. TOTAL

Total expenditure (total items 1 to 9):	

ANNEX IV

Eligibility rules applicable to expenditure relating to workshops

(see Article 15(4))

I. **TRAVEL COSTS**

1. TICKETS AND TRAVEL EXPENSES

1.1. **General rules**

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

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

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

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

1.2. **Travel by rail**

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

1.3. **Travel by air**

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

(a) in economy class or equivalent;

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

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

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

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

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

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

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

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

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

II. **DAILY ALLOWANCES**

Calculation

Daily allowances are to be calculated as follows:

Length of mission:

— 6 hours or less: 20 % of the daily allowance and any travel costs on the basis of supporting documents,

— more than 6 hours but not more than 12 hours: half the daily allowance,

— more than 12 hours, but not more than 30 hours: the daily allowance,

— more than 30 hours but not more than 36 hours: one and a half times the daily allowance,

— more than 36 hours but not more than 54 hours: two times the daily allowance,

— more than 54 hours but not more than 60 hours: two and a half times the daily allowance,

— more than 60 hours but not more than 78 hours: three times the daily allowance,

— more than 78 hours but not more than 84 hours: three and a half times the daily allowances, and so on.

Method of length calculation

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

— for air travel: including 2 hours before the flight departure and 2 hours after the flight arrival,

— for train travel: including 0,5 hour before train departure and 0,5 hour after the train arrival.

Expenses covered

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

Amount of the daily allowance

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

III. **HOTEL COSTS**

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

IV. **OTHER**

If the maximum number of participants provided for in Article 15(1) of the present Regulation is not reached, but a minimum of twenty participants from National Reference Laboratories have attended the workshop, the Commission is to accept that a maximum of three participants from Union reference laboratories may receive daily allowances, depending on the length of their attendance at the workshop.

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

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

([1]) OJ L 194, 14.7.2006, p. 1.

ANNEX V

Financial report concerning the workshops/meetings/training activities

(second subparagraph of Article 11(1) and Article 16(1)(a))

Workshop/Meeting/Training activities on .....

Date: …/…/… Start: …: … End: …: …

Reference number of the annual financing decision:

Name and address of laboratory:

Ceiling on annual financial aid from the Union:

Exchange rate used: EUR 1 = …

Place City Country **Workshop Dates** dd/mm/yy dd/mm/yy

Currency	MS	Participant	Departure	Arrival	Travel expenses			Total travel paid by CRL	Total Travel in EUR	Number of Hours	Daily allowance	Number of daily allowances	Total allowance expenses	Hotel costs	Hotel costs in EUR	TOTAL (Travel + allowance + hotel)
					Air	Train	Car									
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			

Currency	MS	Participant	Departure	Arrival	Travel expenses			Total travel paid by CRL	Total Travel in EUR	Number of Hours	Daily allowance	Number of daily allowances	Total allowance expenses	Hotel costs	Hotel costs in EUR	TOTAL (Travel + allowance + hotel)
					Air	Train	Car									
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
								0,00		0:00:00		0,00	0,00			
					0,00	0,00	0,00	0,00					0,00			
		Average:						0,00					0,00		0,00	

Remarks:

Please fill columns F, G and H with the amount reimbursed in national currency. Indicate currency in column A

If there are two different currencies for one participant, then create one line per currency.

Find below the abbreviations to fulfil cells A, B and H2, and please indicate in the table the exchange rate used for the calculations

Exchange rates
(first day of the month in which the workshop was held - See Articles 9 in Chapter II and 13 in chapter III):

BGN	1,9558	BGN/EUR
CZK	27,485	CZK/EUR
DKK	7,456	DKK/EUR
EUR	1,0000	EUR/EUR
GBP	0,6715	GBP/EUR
HUF	251,77	HUF/EUR
LTL	3,4528	LTL/EUR
LVL	0,6972	LVL/EUR
NOK	8,238	NOK/EUR
PLN	3,831	PLN/EUR
SEK	9,0404	SEK/EUR
RON	3,3312	RON/EUR

(exchanges rates given as examples - to be updated)

Member State abbreviation:	
Belgium	BE
Czech Republic	CZ
Denmark	DK
Germany	DE
Estonia	EE
Greece	EL
Spain	ES
France	FR
Ireland	IE
Italy	IT
Cyprus	CY
Latvia	LV
Lithuania	LT
Luxembourg	LU
Hungary	HU
Malta	MT
Netherlands	NL
Austria	AT
Poland	PL
Portugal	PT
Slovenia	SI
Slovakia	SK
Finland	FI
Sweden	SE
United Kingdom	UK
Romania	RO
Bulgaria	BG

(in EUR)

Member State	Daily allowance:	Hotel ceiling:
BE	92	140
CZ	75	155
DK	120	150
DE	93	115
EE	71	110
EL	82	140
ES	87	125
FR	95	150
IE	104	150
IT	95	135
CY	93	145
LV	66	145
LT	68	115
LU	92	145
HU	72	150
MT	90	115
NL	93	170
AT	95	130
PL	72	145
PT	84	120
SI	70	110
SK	80	125
FI	104	140
SE	97	160
UK	101	175
RO	52	170
BG	58	169

Total budget allocated for workshop	
Total accepted costs	
Reduction 25/50/75/100 %	
Final eligible total costs	
Advance payment	
Outstanding amount to be paid	

Certification by the beneficiary

We certify that:

— this expenditure was actually incurred , accurately accounted for and eligible under the provisions of Regulation (EU) No 926/2011,

— all supporting documents relating to these costs are available for inspection,

— we are not deriving any profit from the subsidy granted by the Commission.

Date:	Date:
Name of technical director:	Name of finance director:
Signature	Signature

Term of the travel	Daily allowance
More than 06 hours but less than 12 hours, 12 hours included	0,5
More than 12 hours but less than 30 hours, 30 hours included	1
More than 30 hours but less than 36 hours, 36 hours included	1,5
More than 36 hours but less than 54 hours, 54 hours included	2
More than 54 hours but less than 60 hours, 60 hours included	2,5
More than 60 hours but less than 78 hours, 78 hours included	3
More than 78 hours but less than 84 hours, 84 hours included	3,5
More than 84 hours but less than 102 hours, 102 hours included	4

The hours taken into account to calculate the daily allowances are:
a) for air travel: including 2 hours before the departure (transfer to the airport) and 2 hours after the arrival (transfer from the airport)
b) for train: including 0,5 hour before the departure (transfer to the station) and 0,5 after the arrival (transfer from the station)