



EUROPEAN COMMISSION
EUROSTAT

Directorate A: Cooperation in the European Statistical System; international cooperation; resources

Unit A4 : Budget, Financial Management and Internal Control

GUIDE FOR APPLICANTS

OPEN CALL FOR PROPOSAL 2014¹

Disclaimer

The aim of this guide is to provide applicants with practical assistance in preparing and implementing their applications. Even if the information and explanations that are provided are assumed to be in strict compliance with the rules and regulations in force, it cannot be relied on in law. The provisions of the regulations in force and the respective grant agreement(s) take precedence.

¹ Parts in grey concern specifically Multi-Beneficiary Grant Agreements (MBGA)

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PART I - ADMINISTRATIVE PROCEDURES

1 Submission of applications

An application will be accepted only if:

- It is on the correct form, completed in full and dated;
- It is **signed by the person authorised** to enter into legally binding commitments on behalf of the applicant;
- It shows a budget in conformity with the funding rules;
- It meets the submission arrangements set in the call for proposal and its annexes;
- It is submitted **before the end of the deadline**.

Adapted documents for applicants intending to apply for a multi-beneficiary grant are available on request.

For specific questions regarding entities included on the list of Article 5 of Regulation N°223/2009 see also the specific Guide for applicants 2014 for grants awarded according to said article.

In case of a Multi-Beneficiary Grant Agreement (MBGA) mandates conferring powers of attorneys from the co-beneficiaries to the co-ordinator shall be duly signed and dated by each applicant and attached as scanned document. The originals should be kept by the co-ordinator.

PART II - THE ESTIMATED BUDGET

All grant applications must be supported by an estimated budget showing all expenditure and income that the applicant (and his affiliate, if applicable) considers necessary to carry out the project.

The estimated budget must:

- be sufficiently detailed to allow identification, monitoring and control of the action proposed;
- be in balance, i.e. total revenue and total expenditure must be equal;
- be expressed in Euro² (NOT KILO €)

The estimated budget of an MBGA contains 2 parts: the "summary budget" and the "detailed budgets" of the co-ordinator and each co-beneficiary. The eligible costs of affiliated entities (if applicable) shall be identifiable and included in the detailed budget of the corresponding

² Note that the final financial statement at the end of the action is to be made in Euro only, using the conversion rate as defined in the General Conditions of the grant agreement.

partner. The budget has to be filled in by the co-ordinator, in close cooperation with the co-beneficiaries.

It should be noted that there is no obligation that the individual partners co-finance the action with an equal percentage contribution, the minimum requirement of co-financing announced in the invitation letter applies only at the level of the total budget of the action.

It should be noted that co-ordination tasks of the co-ordinator can be financed up to 100% within the limits of the maximum EC contribution. For this case a specific sheet for the co-ordinator (co-ordination tasks) has been introduced in the estimated budget. All co-ordination tasks intended to be financed up to 100% shall be introduced into this sheet. If this option is **not** used, only the standard sheet for the coordinator covering all tasks should be used.

A - EXPENDITURE

This guidance addresses grants in the meaning of Title VI of part one of the Financial Regulation.

Grants are direct contributions of the EU budget to finance actions intended to help achieving a Union policy objective. Grants awarded by Eurostat are related to the European Statistical Programme and financed through the corresponding Financing Decision. Statistical projects in some policy areas are additionally funded through programmes run by other Commission services.

Grants cover the reimbursement of a specific proportion of total costs **actually incurred** in relation with an action. This proportion determines the **eligible costs** for reimbursement.

Grants shall not exceed an overall ceiling which is established on the basis of **estimated** eligible costs. This ceiling is determined by an absolute value (maximum amount) and by the corresponding percentage of the eligible costs (co-financing rate).

In order to be considered eligible for co-financing, costs must be shown in detail in the estimated budget and must satisfy the eligibility criteria laid down by the Financial Regulation applicable to the general budget of the European Union.

Subject to these criteria, it is always for the Commission to take the final decision on the nature and amount of the costs to be considered eligible, either when analysing proposals for the establishment of the estimated budget to be annexed to the grant agreement or when examining statements of costs actually incurred for the purpose of determining the final grant.

1 Eligible costs

Eligible costs are costs actually incurred by the beneficiary of a grant which must satisfy all of the following criteria:

- they are **incurred during the duration** of the action as specified in the grant agreement, with the exception of costs relating to final reports and certificates on the action's financial statements and underlying accounts;
- they are indicated in the estimated budget of the action;
- they are necessary for the implementation of the action which is the subject of the grant;

- 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 country where the beneficiary is established and according to the usual cost-accounting practices of the beneficiary;³
- they comply with the requirements of applicable tax and social legislation;
- they are reasonable, justified, and comply with the requirements of sound financial management, in particular regarding economy and efficiency.

Non-deductible value added tax (VAT) paid by beneficiaries which are not public bodies is eligible.

The beneficiary's accounting and internal auditing procedures must permit direct reconciliation of the expenditure and income declared with respect to the action, including the corresponding accounting statements and supporting documents.

The same criteria apply to affiliated entities.

It is reminded that under the Financial Regulation applicable to the general budget of the European Union, **no grant may be awarded retrospectively for actions already completed**. In exceptional cases, previously accepted by the Commission, where applicants can demonstrate the need to start the action before the agreement is signed, expenditure eligible for financing may incur before the signature, but never before the date was the grant application lodged.

The justification which demonstrates the need to start the action before the grant is awarded shall be provided in part III.2 of Application form.

1.1 Staff costs

Staff costs refer to personnel costs directly linked to the action and represent the proportion of costs incurred by the beneficiary in relation to the **time spent on the action**.

The salary costs of **personnel of national administrations** are eligible to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the project concerned were not undertaken.⁴

Actually incurred costs⁵

Staff costs are eligible, if the allocation of individual staff to the action can be identified in the accounting system of the beneficiary (see also item 1 above).

³ In order to comply with the requirements regarding ex-ante and ex-post controls of costs incurred in the framework of Union grants, all incurred costs shall be recorded in the accounting records of each beneficiary.

⁴ Art 126 (3) (e) of the Financial Regulation

⁵ Beneficiaries included on the list of Article 5 of Regulation N°223/2009 authorised to use the "scales of unit costs" by the Commission Decision of 23 May 2013 on the approval of the methodology to establish scales of unit costs and flat rate funding for grants in force, may choose this option when applying for a grant. For more details see the specific Guide for applicants. .

According to the General Conditions of the grant agreement eligible direct staff costs are the cost of staff assigned to the action, comprising actual salaries plus social security contributions and other statutory costs included in the remuneration, provided that these costs are in line with the beneficiary's usual policy on remuneration.

Staff categories

Any staff assigned to the action, regardless whether employed by the beneficiary, co-beneficiaries or affiliated entities, is to be filled in into the different categories according to their status.

- *Permanent staff* is usually working as officials or under a contract for an unlimited period.
- *Temporary staff* must be hired by the beneficiary under a labour contract in accordance with its national legislation. This staff must work under the sole technical supervision and responsibility of the beneficiary (i.e. the work is decided, designed and supervised by the beneficiary).
- *Other staff*: This staff category should be used for staff working under "civil contracts" as defined in part 1.1.1.
- *Administrative staff* is eligible only **if directly linked to the technical performance of the action**. In compliance with the General Conditions of the grant agreement the costs connected with horizontal services (such as financial management, human resources, training, legal advice, IT, etc.) are considered as **indirect costs** and should not be included under staff costs, since they are covered by the corresponding flat rate. This is equally true for the general involvement of high management staff.

For example the normal involvement of accountants, clerks, legal advisers should not be included under administrative staff. On the contrary, the direct assignment of a secretary or administrative assistant to a project is considered eligible.

Note: Persons working under procurement contracts must not be included under staff costs, but under "implementation contracts (sub-contracting)".

Definition of variables

Number of persons: envisaged number of staff (for each staff category)

Number of days represents the **estimated time** the staff envisaged in the category will spend on the action.

The time actually spent on a given action by staff declared by the beneficiary should be recorded either by timesheets (see template in Annex 2) or any other effective time-recording system allowing to identify the dedication of each staff to the project throughout the duration of the action.

Any **time-recording** system (e.g. timesheets) should meet at least the basic requirements indicated below:

- title of the action and Eurostat grant agreement number as indicated in the grant agreement;

- full name, function, signature and date of signature of the employee directly contributing to the action and the immediate superior;
- amount of days claimed on the action.

The timesheets have to be filled in from the first day of the action.

The value to fill in per day is a proportion of a full day work, starting from 0 to maximum 1 (ex: 0.2 for one fifth of a day work. If the person works 7.5 hours a day on average, this 0.2 proportion represents 1.5 hour).

Time sheets are equally to be filled in by **interviewers**, unless any other effective time-recording system allows identifying their allocation of working time to the action. However, time recording is not requested for interviewers paid by the number of questionnaires/ interview.

Overtime may be accepted if there is a system that allows its identification in conformity with the national regulation. This **system must allow the distinction** between hours worked during the normal working time and overtime. The tax paid by the beneficiary on overtime, weekend and night shift allowances is not considered as eligible and therefore the tax amounts should be deducted from eligible costs.

Daily rate = Annual staff costs / Number of working days per year.

Annual staff costs comprise net (actual) salaries plus social security contributions and other statutory costs included in the remuneration, provided that these costs are in line with the beneficiary's usual policy on remuneration (net amount without overheads).

In case the beneficiary has to pay non periodical salary components (e.g. Christmas allowances, daily allowances, an additional month's pay at the end of the year, etc.), these costs can be allocated to the action on a **pro rata temporis basis**.

Employer's contributions such as social insurance contributions, healthcare, pension, early retirement, labour disability, unemployment, taxes on wages can also be allocated to the action. **Non statutory, non-mandatory and discretionary premiums or bonuses are not eligible.**

Working days

Total days per year: 365 days

- (-) total number of weekend days over the year
- (-) total number of holidays and illness days allowed in the organisation
- (-) total number of public holidays in the year

An average figure of around 210-220 working days per year and per staff can be considered as representative.

For each staff category (and each co-partner in the case of MBGA), a total will be calculated representing the total of the number of persons multiplied by the daily rate.

1.1.1 Specific cases**Civil contracts**

Remuneration costs under "civil" contracts depart from the definition of personnel costs, as strictly interpreted, since personnel costs only refer to costs of persons hired under "employment" contracts; i.e. contracts governed by national labour laws, and composing the staff of the beneficiary.

Some of the Member States use 'civil' contracts in their national labour legislation. Costs of 'civil' contracts may be considered as eligible under item Costs of the staff assigned to the action - other staff.

Conditions of eligibility:⁶

- The costs of "civil" contracts may only be eligible if this mechanism complies with the requirements of applicable tax and social legislation,
- The use of "civil" contracts has to concern non-regular functions and specific tasks that do not usually fall under "labour" contracts and does not have the effect of circumventing the beneficiaries' tax and social obligations.
- The costs of staff working under a "civil" contract cannot be significantly different from the personnel costs of employees of the same category working on an action under labour law contract when the same kind of work and expertise is required.

The beneficiary shall consistently apply the same daily rate to the same kind of work (same category of staff, same expertise required) whatever the origin of the action funding.

- The costs of "civil" contracts are declared consistently under any project requiring the same kind of expertise, regardless of the funding sources.
- The natural person must work under the instructions of the beneficiary (i.e. the work is decided, designed and supervised by the beneficiary).

⁶ See also General Conditions of the grant agreement.

- The "civil" contract contains provisions referring to the definition of the tasks to be carried out, the origin of instructions and the ownership of the results of work.

The result of the work belongs to the beneficiary.

- The contracted person must work in the premises of the beneficiary (except in the case of teleworking agreed between both parties). An efficient internal control system must be designed to evidence actual costs incurred/time actually spent on the project. This system should exclude any risk of conflict of interest.
- Grants may not have the purpose or effect of producing a profit. Art. 126 (3) (e) of the Financial Regulation, does not require/imply that the EU project should be performed outside the standard working hours of the organisation.

All other conditions of the eligibility of cost of staff assigned to the action shall apply.

Experts

Costs incurred for physical persons like experts, consultants, interviewers (including civil servants of other organisations working independently), who do not belong to the beneficiary's organisation but work on the action and are fully paid by the beneficiary on the basis of an invoice, shall be considered as subcontracting costs (see also item 1.5) and not as staff costs. These costs should be taken into account under item "Costs entailed by procurement contracts awarded by the beneficiary for the purpose of carrying out the action".

1.2 Travel and subsistence costs for the staff involved in the action

Only travel and subsistence costs directly linked to the action and relating to specific and clearly identifiable activities shall be considered eligible.

The General Conditions of the grant agreement state that such travel costs can be considered eligible "provided that they are in line with the beneficiary's usual practices on travel".

The reimbursement of travel and insurance costs is therefore based on a real basis provided that the applicant's usual travel arrangements are applied.

For subsistence costs applicants may, however, opt for a simplified procedure by applying the Commission-approved EU scales (see Annex I).⁷

Note: The item "**Travel and subsistence costs**" covers only costs incurred by the **own staff** of the applicant(s) as foreseen in the estimated budget. Travel/subsistence costs for staff not employed by the applicant(s) should be reported either under:

⁷ The **national** rules and/or usual practices on travel must be used for travel costs. Since 2013 all applicants may, apply EU scales for subsistence costs, regardless of whether they dispose of corresponding national rules or not. These EU rules are based on flat rate subsistence allowances. They cover all subsistence expenses during missions, including hotels, restaurants **and** local transport. They apply in respect of each day of a mission at a minimum distance of 100 km from the normal place of work. The subsistence allowance varies according to the country in which the mission is carried out. The daily rates correspond to the sum of the daily allowance and the maximum hotel price as set out in the table in Annex I.

- Item "*Costs entailed by procurement contracts*", if this staff is **sub-contracted** (and travel/subsistence costs are paid in addition to fees/types of remuneration which are in principle already covered by a contract) or
- Item "*Any other direct costs*", if covering travel and subsistence of external experts invited to contribute to events, etc.

The subsistence costs are eligible only if they are linked to travel costs foreseen in the estimated budget.⁸

In MBGA, where coordination or project meetings are envisaged, it is strongly recommended to include travel and subsistence costs related to the participation in the individual budgets of the partners rather than in the coordinator's budget.

1.3 Depreciation costs of equipment

The principle of depreciation is covered by the General Conditions of the grant agreement:

The depreciation costs of equipment or other assets (new or second-hand) is eligible "*as recorded in the accounting statements of the beneficiary, provided that the asset has been purchased in accordance with Article II.9 and that it is written off in accordance with the international accounting standards and the usual accounting practices of the beneficiary; the costs of rental or lease of equipment or other assets are also eligible, provided that these costs do not exceed the depreciation costs of similar equipment or assets and are exclusive of any finance fee. Only the portion of the equipment's depreciation, rental or lease costs corresponding to period set out in Article I.2.2 and the rate of actual use for the purposes of the action may be taken into account.*"

When filling in depreciation costs of equipment in the estimated budget, the applicant should indicate the kind of equipment to be purchased and the price of purchase, date of purchase if purchased previously, the rule for depreciation and the rate of actual use for the purposes of the action. This rate must be controllable and coherent with the time worked by the staff assigned to the action.

Example of complete calculation of depreciation:

$$(A / B) \times C \times D$$

A = duration in months during which the equipment is expected to be used within the framework of the action

B = depreciation period

C = real cost of the material excluding VAT

D = percentage of actual use for the purposes of the action

Example of a 2 years action:

During the first year (12 months), the eligible amount for depreciation of equipment - computer of a value of 10,000 EUR (depreciation period = 36 months), used 50% of the time within the framework of the action, amounts to 10,000 x 33.33% (12 months/36 months) x 50% = 1,666 EUR.

⁸ This is, e.g., to be taken into account for project meetings combined with working group meetings or task forces for which travel costs are reimbursed by the Commission.

During the second year, the eligible amount for depreciation amounts to 1,666 EUR if the percentage of use of the material or equipment remains the same. If, during this second year, the material or equipment is not used within the framework of the action, no costs are eligible.

For the equipment bought before the starting date of the action which has not yet been fully depreciated according to the usual accounting rules of the applicant, the remaining depreciation (according to the amount of use, in percentage and time) can be eligible under the action.

Specific software will be considered under this category if it is used specifically for the action.

Common software cannot be included under this category, since it is covered by the 30% flat rate of indirect costs.

1.4 Costs of consumables and supplies

The General Conditions of the grant agreement define these costs as costs of consumables and supplies, provided that they are *"purchased in accordance with the provisions concerning the award of contracts and are directly assigned to the action."*

Unlike the equipment referred to above, these are 'consumables', i.e. items that are not entered as fixed assets in the accounts (or inventory) of the organisation and are not written off.

General office supplies (in particular small amounts) are normally covered by the 30% overheads flat rate by way of indirect costs.

The nature of the action and the fact that the costs are specific to the action are key factors justifying direct cover of certain costs.

An example of costs that can typically be presented under this item in the framework of **field surveys** are the following: postal charges, envelopes, telephone costs or purchase of small technical items, provided that they fulfil the above mentioned.

1.5 Costs entailed by procurement contracts awarded by the beneficiary for the purpose of carrying out the action (sub-contracting)

It is assumed that the applicant is competent for carrying out and managing directly the major part of the action. Situations where a beneficiary simply acts as intermediary **are not acceptable**.

If the applicant has to conclude contracts in order to carry out part of the action, the recourse to the award of contracts **must be duly justified** with regard to the nature of the action and the requirements for its implementation. The tasks concerned must be set out in the description of the action and the estimated costs of subcontracting must be clearly identifiable in the estimated budget. Any recourse to subcontracting while the action is under way, if not provided for in the initial application, shall be communicated to the Commission for prior approval. Eurostat is not supposed to have any direct contact with subcontractor(s) during the implementation of the action.

In any case the beneficiary is sole responsible for the whole action and for compliance with the provisions of the agreement.

Provisions concerning the award of procurement contracts are foreseen in the Financial Regulation (Article 137) and its Rules of Application⁹ (Article 209) as well as the grant agreement.

In cases where an **audit certificate**¹⁰ on the financial statements and underlying accounts for final payments is required for an action **and** where the costs for the implementation contract(s) exceed(s) EUR 60,000, the audit certificate shall certify specifically that such contracts have been awarded in accordance with the provisions of the General Conditions (Award of contracts and sub-contracting).

Where the total costs for procurement contracts (authorised by the Commission, Eurostat) represent more than 20% of the total costs of the action, a corresponding provision is added to the Special conditions of the grant agreement. **In case of an MBGA this rule applies to the global budget.**

Eurostat should be informed (by simple e-mail) of the name of the subcontractor(s) carrying out any tasks identified in the technical annex of the grant agreement, as soon as they are known.

1.6 Any other direct costs

This item covers the following costs mentioned in the General Conditions of the grant agreement, provided they are based on a contract and an invoice is issued: "*costs arising directly from requirements imposed by the agreement (dissemination of information, specific evaluation of the action, audits, translations, reproduction, etc.), including the costs of requested financial guarantees, provided that the corresponding services are **purchased** in accordance with Article II.9.*"

The most frequent examples are:

- Audit costs, where the grant agreement requires an audit report
- Translation costs, if requested by the Commission
- Organisation of workshops or meetings foreseen by the agreement (travel and subsistence costs for invited experts, rent of the venue, special equipment necessary for the workshop or meeting, small refreshments).

Refreshments (coffee, tea, etc.) offered **during workshops or meetings** can be considered as eligible costs covered by this item. See also item 2 below.

A sufficient level of detail has to be indicated in the estimated budget to enable the verification of the estimations made.

⁹ Commission Delegated Regulation of 29.10.2012 on the rules of application of Regulation (EU) No.../2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union - C(2012) 7507 final.

¹⁰ If the Union contribution is EUR 300 000 or more a certificate on the financial statements and underlying accounts, produced by an approved auditor or in case of public bodies, by a competent and independent public officer is compulsory. The certificate shall certify that the costs declared by the beneficiary in the financial statements on which the request for payment is based are real, accurately recorded and eligible in accordance with the grant agreement. In the case of a multi-beneficiary grant agreement, the threshold of EUR 300 000 shall apply to each individual budget. A model audit certificate is provided by Eurostat.

Any other direct costs relating to the preparation of final reports and costs relating to audit certificates are eligible under this category even if they have incurred after the end date of the action, but no later than the date of submission of the final financial statement. These costs must, however, comply with all the general criteria concerning the eligibility of costs (see part II.A 1).

1.7 Indirect eligible costs

By way of derogation from the General Conditions of the grant agreement, the indirect costs incurred in carrying out the action may be eligible for flat-rate funding fixed at 7%¹¹ of the total direct eligible costs.

The corresponding flat rate covers all indirect costs, **independent of the possibility to identify these as being linked to the action by the accounting system.** As a consequence, they cannot be included as direct costs of the action.

Indirect eligible costs comprise costs connected with infrastructures and the general operation of the organisation such as hiring or depreciation of buildings and plant, water/gas/electricity, maintenance, insurance, supplies and petty office equipment, communication and connection costs, postage, etc. and costs connected with horizontal services such as administrative and financial management, human resources, training, legal advice, documentation, IT, CPU times, etc.

2 Ineligible costs

According to the General Conditions of the grant agreement, **ineligible (non eligible) costs** are:

- return on capital;
- debt and debt service charges;
- provisions for losses or potential future liabilities;
- interest owed;
- doubtful debts;
- exchange losses;
- amounts of value added tax (VAT) paid by public bodies or other entities governed by public law;
- deductible VAT paid by private bodies.
- costs declared by the beneficiary and covered by another action or work programme receiving a Union grant;
- excessive or reckless expenditure;

¹¹ According to Commission Decision of 23 May 2013 the public bodies identified in Article 5 of Regulation (EC) No 223/2009 shall declare eligible indirect costs on the basis of a flat rate of 30% of the total eligible direct personnel costs. In this case and in case of MBGA, the percentage of indirect costs shall not exceed 30% of the total eligible direct personnel costs per individual budget.

- contributions in kind;

Furthermore, **gifts or incentives** given to interviewees during data collection exercises in order to improve the response rate are not eligible.

Similarly, **social events** such as cultural visits, cocktails and **dinners** organised during seminars, workshops or meetings are not considered eligible.

In cases where **staff from the Commission** (or other EU institutions) participate in events of grant actions (by way of attendance or speeches at conferences, seminars, or other initiatives) the costs related to their participation must in no case be considered as eligible costs.

For reasons of completeness or transparency applicants may wish to include non-eligible contributions into their budget. In this case they should appear on the expenditure as well as on the income side under the respective item in order to balance the account.

B - INCOME

All income, whether resulting from the beneficiary's own contribution or from third parties (external sponsors), must be estimated and declared.

The income side of the estimated budget should show:

- the own contribution (beneficiary's co-financing) from the applicant;
- the financial contribution from third parties (earmarked to the eligible costs);
- the income generated by the action (e.g. the yield from sales of publications during the operation, or the fees charged to participants attending a conference);
- the contribution requested from the Commission (EU co-financing);
- the other financial contributions (covering non eligible costs) – if applicable.

ANNEX 1 – EU SUBSISTENCE RATES

DESTINATIONS	Daily subsistence allowance in €	Maximum hotel price in €	Total
Austria	95	130	225
Belgium	92	140	232
Bulgaria	58	169	227
Cyprus	93	145	238
Czech Republic	75	155	230
Denmark	120	150	270
Estonia	71	110	181
Finland	104	140	244
France	95	150	245
Germany	93	115	208
Greece	82	140	222
Hungary	72	150	222
Ireland	104	150	254
Italy	95	135	230
Latvia	66	145	211
Lithuania	68	115	183
Luxembourg	92	145	237
Malta	90	115	205
Netherland	93	170	263
Poland	72	145	217
Portugal	84	120	204
Romania	52	170	222
Slovak Republic	80	125	205
Slovenia	70	110	180
Spain	87	125	212
Sweden	97	160	257
United Kingdom	101	175	276
Iceland	85	160	245
Liechtenstein	80	95	175
Norway	80	140	220
Switzerland	80	140	220

Source: Commission Decision of 18/11/2008 concerning general implementing provisions adopting the "Guide to missions for officials and other servants of the European Commission".

ANNEX 2 - MODEL TIME SHEET¹²**TIME SHEET**

Organisation

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Project:

Year:

Month:

Name of the staff &
function/category:**Week 1**

<i>Monday</i>	<i>Tuesday</i>	<i>Wednesday</i>	<i>Thursday</i>	<i>Friday</i>	<i>Saturday</i>	<i>Sunday</i>	<i>Total</i>
							0

Week 2

<i>Monday</i>	<i>Tuesday</i>	<i>Wednesday</i>	<i>Thursday</i>	<i>Friday</i>	<i>Saturday</i>	<i>Sunday</i>	<i>Total</i>
							0

Week 3

<i>Monday</i>	<i>Tuesday</i>	<i>Wednesday</i>	<i>Thursday</i>	<i>Friday</i>	<i>Saturday</i>	<i>Sunday</i>	<i>Total</i>
							0

Week 4

<i>Monday</i>	<i>Tuesday</i>	<i>Wednesday</i>	<i>Thursday</i>	<i>Friday</i>	<i>Saturday</i>	<i>Sunday</i>	<i>Total</i>
							0

Week 5

<i>Monday</i>	<i>Tuesday</i>	<i>Wednesday</i>	<i>Thursday</i>	<i>Friday</i>	<i>Saturday</i>	<i>Sunday</i>	<i>Total</i>
							0

Grand Total

0

Date	Signature of the staff

Date	Signature of the responsible

Instructions:

To be filled in from the first day of the action.

The value to be filled in per day is a proportion of a full day work starting from 0 to maximum 1 (ex: 0.2 for one fifth of a day work. If you work 7.5 hours a day on average, this 0.2 proportion represents 1.5 hour.)

¹² This template is only an example; beneficiaries may use timesheets of their organisation or any other effective time-recording system.