



**COUNCIL OF  
THE EUROPEAN UNION**

**GENERAL SECRETARIAT**

*Directorate General A 2A  
The Director*

RUE DE LA LOI, 175  
B - 1048 BRUXELLES  
Tel.: +32 2 281 6423  
Fax: +32 2 281 8688

Brussels, 1.3.2011

**IMPLEMENTING RULES OF DECISION 32/2011  
CONCERNING REIMBURSEMENT OF TRAVEL EXPENSES  
OF DELEGATES OF COUNCIL MEMBERS**

**1. INTRODUCTION**

This document describes the procedures which must be followed by the Member States in implementation of the Decision concerning reimbursement of travel expenses of delegates of Council members (Decision 32/2011) to enable the General Secretariat of the Council (GSC) to carry out the checks provided for in the Financial Regulation <sup>(1)</sup>.

**2. CONTEXT**

The Decision contains the following provisions concerning the implementation of the total appropriations paid to the Member States:

*Article 4, Procedure for implementing the annual envelopes*

1. [...]
2. *In the two months following the end of the budget year in question, each Member State shall provide the General Secretariat of the Council with a statement showing how the envelope for delegates' travel expenses allocated to it has been used. Member States must present supporting documents for each declared amount.*

*The General Secretariat of the Council shall check the statement and verify the Member State' use of its appropriation.*

3. *Unused sums and amounts for which no supporting documents have been provided shall be deducted from the amounts to be paid in the next instalment.*

---

<sup>(1)</sup> Financial Regulation applicable to the General Budget of the European Communities - Council Regulation (EC) No 1525/2007 of 17 December 2007 (OJ L 347, 17.12.2007, p.9).

4. *The General Secretariat of the Council shall keep lists of attendance at meetings for which travel expenses are to be defrayed from the Council budget.*

### **3. POINTS TO BE CHECKED**

To comply with the above terms of the Decision, Member States shall:

- (a) provide a proof of the delegate attendance for whom the reimbursement is declared;
- (b) ensure that the meeting attended by the delegate is eligible accordingly to Annex I of the Decision.
- (c) provide a proof that the declared expenses have been effectively paid;
- (d) declare separately the EUROPEAN COUNCIL travel expenses from the remaining meetings;
- (e) only declare travel expenses for meetings held during the corresponding financial year.

### **4. PROCEDURAL STEPS TO ENABLE CHECKS TO BE MADE**

To check the points above mentioned in point 3, Member States have to ensure that:

- a) delegates sign the attendance lists at the meetings or register their presence by electronic badges (system to be introduced in a near future);
- b) check the eligibility of meetings through the lists available on the Council Internet website or through by extra lists provided by the GSC;
- c) keep records on the payments or financial transfers;
- d) the statement showing how the total appropriations have been used should take the form of a declaration (see point 5).

### **5. DECLARATION**

The declaration shall follow the model in the annex and data shall be inserted in a standardized and structured way; this document, duly signed, has to be approved by a senior official responsible in the relevant national administration.

A paper copy has to be sent to the Director of DG A 2 (Conferences) of the GSC by the end of February of the following year.

An electronic version of the declaration in Excel format (model in annex) shall be sent at same time by e-mail to [conferences.fraisdel@consilium.europa.eu](mailto:conferences.fraisdel@consilium.europa.eu).

The amount shall be declared in the national currency. For the non Euro Member States and for practical reasons, the exchange rate applicable to the declaration will be a single monthly accounting rate of the euro and conversion rate used for the calculation of travel expenses.

This rate is published by European Commission DG Budget ([ec.europa.eu/budget/](http://ec.europa.eu/budget/)) for February of the year when the declaration is due.

## 6. ADMINISTRATIVE PROVISIONS

Member States shall keep in a centralised system all the proofs of the expenses incurred, so that they are easily accessible in case of verification or audit. The place where the proofs are kept should be notified to the GSC when the declaration is sent.

Member States shall provide to the Council a list of contacts and keep this list updated.

Indicative list of supporting documents to prove the expenditure of the declaration:

- a) original or certified copies of invoices from a travel agency, an air-taxi company, a competent military authority or any other transport provider with the following information: name of the traveller, detailed itinerary, travelling dates and times and a ticket number;
- b) copy of the invitation by the GSC and (if available) agenda of the meeting;
- c) copy of the attendance form (or "yellow form", when/if possible);
- d) copy travelling ticket with a ticket number;
- e) original/copy of all boarding passes or declaration under honour for losses;
- f) proof of payment or money transfer of declared travelling expenses or proof of credit

Only expenditure from transportation (flights, train) can be declared. This expenditure can include fees, compulsory insurances or any other costs which cannot be dissociated from the tariff. However, transport of baggage fees if not included in the ticket will be limited to one luggage item only.

Exceptionally, additional expenses due to inadequate flight schedules (supported by published airlines timetables) can be covered and declared, if justified.

This concerns hotel costs, limited to two nights maximum, spent in the place of the meeting.

The related expenditures can be declared up to a maximum equal to an official ceiling for hotel accommodation costs foreseen in OJ L 90 of 30.3.2007, page 1 (currently limited to € 140 in Belgium and € 145 in Luxembourg per night/per person) <sup>(2)</sup>.

In this case Member States shall provide proof of the absence of scheduled return flights to and from the Council headquarters obliging the use of accommodation. Meetings outside of the Council headquarters are not covered by this possibility.

All supporting documents (receipts, invoices, etc) shall be kept for future inspection.

The GSC will proceed with regular inspections of the documents in order to validate the Member State declarations.

Documents shall be archived centrally, at least five years, for inspection by the GSC. In the event that national rules oblige to a short archiving period, the Member State shall notify the GSC.

---

<sup>(2)</sup> COUNCIL REGULATION (EC, EURATOM) No 337/2007 of 27 March 2007 adjusting from 1 January 2007 the scale applicable to missions by officials and other servants of the European Commission ....

## 7. EXCEPTIONAL CASES

Expenses rising from special flights (air taxis, military aircraft, charter flights, etc.) to attend eligible meetings can be reimbursed.

The invoice of the total costs for the flight must have an annexed passenger list with names and functions; only members of the delegation directly involved in the meeting will be accepted for declaration.

As regard to transportation including other meetings or venues which are not related to an eligible meeting, the eligible expenses are:

- a) either a prefixed amount quoted by a travel agency for the eligible itinerary, or
- b) from the total cost of the itinerary only half shall be declared.

Extra expenses (insurances, taxes, cancellation fees):

- a) obligatory insurances, airport and security taxes or any other relevant fees which are obligatory and cannot be dissociated from the tariff can be declared;
- b) cancellation or modification ticket fees due to a cancellation or a change of a scheduled meeting by the organisers or in case of "force majeure" can be declared; this shall be noted in the final declaration form.



W. SHAPCOTT  
Director-General

**ANNEX**  
**DECLARATION ON THE USE OF THE BUDGET FOR [YEAR]**  
**OF TRAVEL EXPENSES OF DELEGATES FROM [MEMBER STATE] CONCERNING REIMBURSEMENT BY THE COUNCIL**

Row nr. (1)	First day of meeting	Name of delegate (2)	Organisation represented	City of origin (3)	Code of meeting (if known) (4)	Title of the meeting (5)	City of meeting	Amount of travel expenses (national currency)	Comments
1	20.04.2010	SMITH John	MFA	LONDON	D.7	Budget Committee	BRUSSELS	150,00	Example: meeting postponed due to...
2									
3									
...									
Total COUNCIL meetings									
1									
2									
...									
Total EUROPEAN COUNCIL meetings									
TOTAL COUNCIL + EUROPEAN COUNCIL									

**Proof of the costs incurred is kept at ... [Specify the department, the responsible official, the address, the telephone and the email]**  
**I hereby declare that the information contained in this declaration is true and correct**  
**Done at (place) on (date)**  
**by (name, position, signature, contact telephone and email of the person(s) who elaborated and approved or certified this declaration)**

(1) the numbering allows a clear identification of each entry; different numbering for Council and European Council meetings  
(2) name, given names, no titles, one delegate per row  
(3) place of work  
(4) codes as in the "List of Council preparatory bodies"