



European Judicial Training Network

**CORPORATE FINANCIAL POLICY FOR THE
ACTIVITIES IMPLEMENTED BY EJTN**

Effective 1 January 2023

INTRODUCTION

1. Introduction

- 1.1. Unless the contrary is previously advertised by the Secretariat, the attendance to any EJTN activity entitles the participant, or his sending institution, the right to be reimbursed of his expenses within the strict terms and conditions defined in this document.
- 1.2. These rules aim at establishing, in a clear and unique set, the EJTN Corporate Financial Policy governing the eligibility criteria and the terms under which that reimbursement is made.
- 1.3. For the purposes of this document, an EJTN activity is defined as being any event integrated in the Network's programme of activities as foreseen in its operating annual budget (meetings, seminars, exchange programme internships, study visits etc...) as well as any other where the attendance of the participant either in representation or in the interest of the Network is authorized by the Secretary General.
- 1.4. This Regulation will apply to any EJTN activity. The single exception relates to those governed by a financial instrument other than the EJTN Ordinary Annual Operating Budget, whenever its respective rules of execution expressly contradict the current statements.
- 1.5. As provided by the Financial Regulation (Council Regulation (EC, Euratom) No 1605/2002) at its Article 111, in no circumstance shall the same costs be financed twice by the EU budget. This Regulation also applies to any activity funded by EJTN even in the event where a participant attends two different activities organised at the same period in time. If such case occurs, only the longer term activity will be financed.

II

EJTN MEETINGS AND TRAINING ACTIVITIES

2. Eligibility criteria for the attendance to EJTN Meetings and Training activities

- 2.1.** The following participants' expenses are financed by EJTN:
 - 2.1.1.** Delegates attending the General Assembly: two participants per member with the exception of the situations where a country is represented by several members; in this case EJTN will finance one participant per member only. Associate members are not deemed to be members under this provision; they will be funded with one delegate.
 - 2.1.2.** Delegates attending the Steering Committee, the Working Groups and the sub-working groups: one participant per member elected in the bodies, unless otherwise approved by the Steering Committee.
 - 2.1.3.** Delegates attending Exchange Programme Contact Point meetings: one participant per partner' institutions.
 - 2.1.4.** Seminars and other activities: the number of participants allocated to each member in the activity description form.
 - 2.1.5.** Auditors attending the Steering Committee and the General Assembly upon invitation of the Secretary General.
 - 2.1.6.** EJTN personnel: the attendance is designated by the Secretary General upon his own discretion and within the limits foreseen in the annual EJTN budget.
- 2.2.** The Secretary General is entitled to invite any other members or third parties to any of the above meetings or seminars following an advice, as appropriate, either of the Steering Committee, of the Chair of the Steering Committee or the Working Group Conveners.
- 2.3.** The rules contained in this regulation will apply, duly adapted, both to the EJTN Secretary General or to any other entity, when acting in the official representation of the Network in any kind of meeting or event.

3. Terms of Reimbursement

- 3.1.** The reimbursement applies both to the participant's travel and ordinary expenses, the latter being made under the form of the payment of a daily allowance (per diem).
- 3.2.** The reimbursement will be done within two (2) months after the event. The period begins only to run upon reception of the complete reimbursement claim, including all supporting documents, and only if the participant submits the claim within the deadline set.

4. Travel expenses

- 4.1.** The total eligible costs for the return journey will not exceed 500 €. Any exceeding amount shall be at the charge either of the participant or of his sending institution.
- 4.2.** Exceptions from the Corporate Financial Policy (ex. amounts in excess of 500 €, variation in travel class, extra per diem) may be claimed if duly justified (i.e. urgency, complex route, island). A request will automatically be approved if it falls under the general excepted scheme as described in annex 3. All other requests may be done with an explanatory note addressed to the Secretary General before any financial commitment is made and will be appreciated discretionally and in a case-by-case basis.
- 4.3.** In no case shall costs derived from excess luggage or travel insurances be reimbursed. For the avoidance of doubt, and although the 500 € limit will be still applying, it will not be considered “an excess luggage cost” any expense related to the transport of one single piece of luggage per person (exceeding the standard planes’ cabin allowances’ weight or size but not exceeding the weight of 20kgs) whenever such cost is not included in the ticket’s price; in order to be entitled to the reimbursement of those costs, and in addition to the travel documents, participants must provide evidence enough that the transport of such piece of luggage was not included in the paid airlines fare.
- 4.4.** All transport claims may be justified by means of the expense claim form to which the pertinent travel documents, indicated below, shall be attached.
- 4.5.** The travel expenses incurred by participants are reimbursed on the basis of the most cost-effective means of transport between the institution in the country of origin and the place of the event in the hosting country.
- 4.6.** Participants travelling from a non-EU country will be reimbursed for an amount equal to a travel between his/her national/resident EU country and the hosting country of the event. This applies also to overseas territories. Participants in such situation must do a simulation of the normal trip from their home country to the venue while booking the trip they intend to do. That simulation must be included in the cost claim to be sent after the event.
- 4.7.** Participant combining an EJTN activity and another professional or private activity will be reimbursed on the basis of the less expensive journey and avoiding double funding.
- 4.8.** Depending on the mean of transport used, the reimbursement is made as follows:
 - Travel by plane: cost of an economy class ticket
 - Travel by rail: cost of first-class ticket on the shortest way for a round trip;
 - Travel by car: cost of 0,22 € per kilometre for a round trip up to a maximum of 1.200 km calculated on the basis of the shortest route (itinerary mapping in support – Michelin/Google Internet Maps): $\text{km} \times 2 \text{ (in-out)} \times 0,22 \text{ € / km} =$
 - Participants who choose to travel by car discharge EJTN from being responsible in any occurrence to the car or to third parties.

- In case of car sharing, the expenditures of transport by private car will be reimbursed to the participant appointed to EJTN among the participants travelling together. This is also applicable in case of a taxi share.
Except in case of early departure and/or late arrival expressly requested for the purpose of attending the event and in duly substantiated cases studied on a case by case basis, local travels (taxi, etc.) are excluded from the specific reimbursement due to the rules determined by the European Union.
- Local travels, which are supposed to be covered by the per diem allowance paid to the participants (see infra), should be understood in the following cases:
 - o Travels within the city of departure of the participant.
 - o Travels within the city arrival (where the event/activity takes place);
 - o Travels within any city of transit,
 - o Between the airport and the city of departure, any city of transit and the city of arrival.

4.9. The right to be reimbursed extinguishes due to the closure of the claiming file where, missing duly substantiated travel justifications, two reminders have been sent to the participant without any feedback or follow-up from his part within the time set in the last reminder.

5. Per diems - General

- 5.1.** Per diems are due to attendants at EJTN meetings and events that take place outside their country of residence.
- 5.2.** The per diem is calculated on the basis of the information provided in the registration form and the expenses claim form to be filled in by each funded participant.
- 5.3.** The annex 1 (table of per diem) indicates the amount paid by EJTN according to the country where the event¹ takes place. The per diem is considered to cover any and all of the participant's expenses other than the return journey referred to in the article 4.1., namely including accommodation, sundry expenses, meals and local travels as referred under article 4.8. An increased per diem (85% of EC per diems) will be granted in the exceptional cases specified in annex 3.
- 5.4.** When catering expenses or any other are paid or offered, the per diem is reduced either in the amount of its actual cost basis, if paid by EJTN, or by reducing it by 15 € for a lunch and 25 € for a dinner, if paid by a third party.

6. Per Diem calculation method

¹Per diem rates were reduced to 75% of those used in the framework of EC-funded external aid contracts (fractions rounded up to the next Euro unit) and therefore subject to variations according to regular updates made by the European institutions (source: update of 14/12/2010 http://ec.europa.eu/europeaid/work/procedures/implementation/per_diems/documents/perdiem_201012_version_to_be_published.pdf). Per diem rates should be those in force at the beginning of the year and should not be changed in the course of implementation of any project, grant or activity.

- 6.1.** The number of per diems to be paid equals the number of nights between the days of event and the night before the event (if the event starts before 10AM or if justified by travels possibilities). The last day of event gives right to a half (1/2) per diem. The same applies for a one (1) day event. However, a full per diem will be paid for the last day of event / one day event, if the participant demonstrates that he cannot return in the same day the meeting ends due to unavailable transport. All exception requested under this section are processed according to annex 3.
- 6.2.** The length of the stay abroad is determined by the documental evidence provided by the participant according to 8.3. below.

7. Special situations applying to travel and per diems

- 7.1.** In special circumstances that would be previously advertised to participants, and upon the Secretary General's discretion, any funded delegate whose expenses would statutorily need to be borne by EJTN may see their per diem substituted, in whole or in part, for the direct payment by EJTN to the service providers. In this case, participants who exercise the option of using different service providers, namely for hotels, meals and coffee-breaks, will also see their per diem reduced in part or in total
- 7.2.** Participants residing in the country where the event takes place and as far as their expenses are not covered by their national institution will be entitled to the reimbursement of their travel and daily expenses due to the attendance of the meeting on the basis of their actual costs and upon presentation of dully substantiated receipts supplied by the participant or the invoice issued to the organizer. The reimbursement limits indicated above will apply.
- 7.3.** Participants with reduced mobility circumstances may beneficiate from surplus of expenditures upon documented request and left to the Secretary General's discretion.
- 7.4.** For calculation of per diem purposes, attendance to successive/consecutive meetings or activities is dealt as if they constituted one single meeting.

7. bis Costs of external service providers

7bis.1 Costs for any external services (for e.g. catering, accommodation, transport etc.) required for an EJTN event will be covered by EJTN, either by direct payment to the provider on the basis of an invoice issued to EJTN corresponding to the contract negotiated by the EJTN member organising the event or in the form of a reimbursement to the organising member having paid such invoice.

7bis.2 The relating invoice(s) must be received by the EJTN within a month after the end of the event, enabling EJTN to comply with its reimbursement rules. The EJTN failing to receive the invoice within such timeframe, the applicable deductions will be based upon the approved contracted service(s).

7bis.3 EJTN members negotiating the contract applying to any external service (e.g. catering, accommodation, transport etc.) required for an EJTN event must obtain, from the EJTN Secretariat, the approval of such contract before it becomes binding. The suggested contract shall be deemed approved by the Secretariat if it does not respond within five working days from receipt of the request for approval. It is up to the EJTN to communicate timely the number of registered participants benefiting from any of the above-mentioned external service(s) which will be subject to deduction.

7bis.4 Unless decided otherwise by the EJTN Secretary General, on the basis of the circumstances applying to a particular case, the hosting EJTN member shall assume full responsibility for the payment of any such service provided under a contract that has not been approved by EJTN as well as for any additional expense in excess of the contractual offer, in particular if the number of beneficiaries of the services has exceeded the number initially indicated or later approved by EJTN.

8. Payment procedure

8.1. Payment of the amounts due on what relates per diems and travel expenses are made in a single instalment after the event, upon the submission of an expense claim form to the Secretariat.

8.2. In particular cases properly grounded, the Secretary General is entitled to authorize the pre-payment to the participant of a percentage of the expected per diem.

8.3. Participants must provide documents to substantiate their reimbursement claims. All documents may be provided in electronic or scanned form. Payments will not be made without the submission of the following documents to EJTN Secretariat:

a) the registration form (before the event)

b) the expense claim form

c) the following travel documents depending on the mean of transport used:

✓ If he has travelled by plane:

○ the invoice from the flight company

○ a copy of the flight ticket

○ the boarding passes corresponding to the journey or a certificate from the airline that the ticket was flown. Participants must keep boarding passes reproducible (i.e. saved, scanned or printed) in case of any loss.

✓ If he has travelled by train:

○ the invoice from the train company (if applicable)

○ the train tickets. Participants must keep train tickets reproducible (i.e. saved, scanned or printed) in case of any loss.

✓ if he has travelled by private car:

○ an itinerary mapping & detailing the journey to which will be applied the following calculation with a limit to a maximum of 1.200 km

calculated on the basis of the shortest route (itinerary mapping in support – Michelin/Google Internet Maps): km x 2 (in-out) x 0,22 € / km =

III

EXCHANGE PROGRAMME(EXCHANGES, AIAKOS AND STUDY VISITS...)

9. General

- 9.1.** All the above rules governing reimbursement of travel costs and payment of per diems in meetings and training activities will apply on Exchange Programme activities unless otherwise stated below.
- 9.2.** Participation in any kind of exchange programme activities organised by EJTN is defined by the appropriate set of rules established by the Exchange Programme Working Group.

10. Travel Expenses

For those exchanges or study visits entitling the participant to at least 11 full daily allowances no travel expenses will be reimbursed, as the corresponding amount is integrated in the rate of the daily allowances.

11. Per diems

- 11.1.** The annex 1 (table of per diem) indicates the amount of per diem applicable to any exchange, AIAKOS and study visit that entitles the participant to less than 11 full daily allowances and indicates the amount of the per diem paid by EJTN according to the country where the event takes place. The per diem is considered to cover any and all of the participant's expenses other than the return journey referred to in the article 4.1., namely including accommodation, sundry expenses, meals and local travels as referred under article 4.8.
- 11.2.** The annex 1 (table of per diem) indicates the amount of per diem applicable to any exchange and study visits that, according to their rules of execution, entitle the participant to at least 11 but less than 13 full daily allowances. The indicated amount of the per diem to be granted is supposed to cover all travel costs, including international travel, as well as accommodation, meals and sundry expenses and will be paid according to the country where the activity² takes place. Exchanges that last 3 months or more are paid with an invariable 120 € per diem rate for full working days and weekends irrespective of the country where they take place.

² Ibidem.

The per diem includes the travels costs as referred under the above-mentioned article 4.

12. Per Diem calculation method

- 12.1.** The number of per diems to be paid equals the number of nights between the days of event and the night before the event (if the event starts before 10AM or if justified by travels possibilities). The last day of event gives right to a half (1/2) per diem. The same applies for a one (1) day event. However, a full per diem will be paid for the last day of event / one day event, if the participant demonstrates that he cannot return in the same day the meeting ends due to unavailable transport.
- 12.2.** The length of the stay abroad is determined by the documental evidence provided by the participant according to 15.1. and 15.2. below. Whenever this evidence refers to a certificate of attendance, the last day payable will be the day on which the exchange has ended.
- 12.3.** In any case, the number of per diems paid will not exceed a full 13 for two-week exchanges and a full 6 for one-week exchanges.

13. Payment procedure for Exchanges of less than three months (short term)

- 13.1.** The amounts due to exchanges with a length inferior to three months and to study visits entitling the participant to more than four full daily allowances will be paid in two instalments. The amounts due to study visits and AIAKOS that entitles the participant to less than five full daily allowances will be paid in a single instalment.
- 13.2.** The first instalment is considered as a pre-financing of the foreseen expenses and will correspond to 70% of the expected amounts due to per diems.
- 13.3.** This amount will be paid to the bank account indicated in the registration form submitted by the participant, on an average of two weeks before the start of the exchange. EJTN will notify the participant as soon as this payment is made.
- 13.4.** Within the 2 months after the exchange and upon reception by EJTN of the indispensable documents indicated below, the final payment will be made. The amount of the final payment will correspond to 30% of the total amount of the per diems due plus the travel expenses, if any.
- 13.5.** In the cases mentioned above where the autonomous payment of travel expenses is foreseen, participants should clearly state in their expense claim forms if any national institution had provided them with transport tickets. In the cases where so is stated, the reimbursement of these travel expenses will be made by EJTN to the appropriate national entity but the participant is due to provide the documents indicated below as evidence that the trip was undertaken.

14. Payment Procedure for Exchanges of three months or longer (long term)

- 14.1.** The amounts due to exchanges of three months or longer will be paid in a first instalment prior to the exchange, monthly instalments, mid-term instalment when relevant and a last payment after the exchange.
- 14.2.** The first instalment is considered as a pre-financing of the foreseen expenses and will correspond to 100% of the first two months expected amounts due to per diems.
- 14.3.** This amount will be paid to the bank account indicated in the registration form submitted by the participant, on an average of two weeks before the start of the exchange. EJTN will notify the participant as soon as this payment is made.
- 14.4.** The following instalments will be paid on a monthly basis, on an average of a week before the beginning of the month, and will correspond to 70% of the expected amounts per month due to per diems.
- 14.5.** The mid-term instalment will be paid upon receipt of the interim report and will correspond to the balance of the 30% of the total amounts of the per diems due prior to this term.
- 14.6.** Within the 2months after the exchange and upon reception by EJTN of the indispensable documents indicated below, the final payment will be made. The amount of the final payment will correspond to the balance of the remaining 30% of the total amounts of the per diems due.

15. Requested Documents

The requested documents are the following:

- 15.1.** For Exchanges and study visits entitling the participant to less than 11 full per diems:
- the report on the exchange and its summary in English or French if possible (except for participants to the study visits)
 - the evaluation form
 - the expense claim form
 - the travel documents listed under section 8.3.c. All documents may be provided in electronic or scanned form.
- 15.2.** For Exchanges entitling the participant to at least 11 full per diems:
- the report on the exchange and its summary in English or French if possible
 - the evaluation form
 - a certificate of attendance (detailing the period in which the exchange took place) duly signed by the participant's referent and stamped with the official seal in use at the hosting institution. It is recommended though to keep the travel & accommodation documents until the end of the first quarter of the year following the activity year, as they may serve as proof of attendance for potential auditing purposes.
 - a rental contract if participant leaves long term exchange before scheduled end date or if extension of exchange in following year.

15.3. EJTN reserves the right to request the original documents (of any document received electronically/in copy). Therefore, participants are strongly encouraged to keep their original documents until the end of the first quarter of the year following the activity year, as they may serve for potential audit purposes.

16. Close of file

EJTN may request the reimbursement of any amounts it has advanced to the participant if the post-exchange requested documents are not produced.

ANNEX 1

COUNTRY	COUNTRY CODE	Activities <2 weeks			2 weeks activities			LT activities (3 months and more)
		EJTN PER DIEM RATES		EU PER DIEM RATES	EJTN PER DIEM RATES			EJTN PER DIEM RATES
		Actual	85%	100%	Actual	85%	100%	Actual
Austria	AT	€ 170	€ 191	€ 225	€ 195	€ 216	€ 250	€ 120
Belgium	BE	€ 180	€ 197	€ 232	€ 205	€ 222	€ 257	€ 120
Bulgaria	BG	€ 180	€ 193	€ 227	€ 205	€ 218	€ 252	€ 120
Croatia	HR	€ 150	€ 153	€ 180	€ 175	€ 178	€ 205	€ 120
Czech Republic	CZ	€ 180	€ 196	€ 230	€ 205	€ 221	€ 255	€ 120
Cyprus	CY	€ 180	€ 202	€ 238	€ 205	€ 227	€ 263	€ 120
Denmark	DK	€ 210	€ 230	€ 270	€ 235	€ 255	€ 295	€ 120
Estonia	EE	€ 150	€ 154	€ 181	€ 175	€ 179	€ 206	€ 120
Finland	FI	€ 190	€ 207	€ 244	€ 215	€ 232	€ 269	€ 120
France	FR	€ 190	€ 208	€ 245	€ 215	€ 233	€ 270	€ 120
Germany	DE	€ 160	€ 177	€ 208	€ 185	€ 202	€ 233	€ 120
Greece	GR	€ 170	€ 189	€ 222	€ 195	€ 214	€ 247	€ 120
Hungary	HU	€ 170	€ 189	€ 222	€ 195	€ 214	€ 247	€ 120
Ireland	IE	€ 200	€ 216	€ 254	€ 225	€ 241	€ 279	€ 120
Italy	IT	€ 180	€ 196	€ 230	€ 205	€ 221	€ 255	€ 120
Latvia	LV	€ 160	€ 179	€ 211	€ 185	€ 204	€ 236	€ 120
Lithuania	LT	€ 150	€ 156	€ 183	€ 175	€ 181	€ 208	€ 120
Luxembourg	LX	€ 180	€ 201	€ 237	€ 205	€ 226	€ 262	€ 120
Malta	MT	€ 160	€ 174	€ 205	€ 185	€ 199	€ 230	€ 120
Netherlands	PB	€ 200	€ 224	€ 263	€ 225	€ 249	€ 288	€ 120
Poland	PL	€ 170	€ 184	€ 217	€ 195	€ 209	€ 242	€ 120
Portugal	PT	€ 160	€ 173	€ 204	€ 185	€ 198	€ 229	€ 120
Romania	RO	€ 170	€ 189	€ 222	€ 195	€ 214	€ 247	€ 120
Sloval Republic	SK	€ 160	€ 174	€ 205	€ 185	€ 199	€ 230	€ 120
Slovenia	SV	€ 150	€ 153	€ 180	€ 175	€ 178	€ 205	€ 120
Spain	ES	€ 160	€ 180	€ 212	€ 185	€ 205	€ 237	€ 120
Sweden	SU	€ 200	€ 218	€ 257	€ 225	€ 243	€ 282	€ 120
United Kingdom	UK	€ 210	€ 179	€ 276	€ 235	€ 204	€ 301	€ 120
Average		€ 175	€ 189	€ 224	€ 200	€ 214	€ 249	€ 120

ANNEX 2

POST-EVENT TO DO LIST

This list is intended to provide a reminder of the documents to provide after the event. The following travel documents must be sent to EJTN in order to submit a valid expense claim form. All documents may be provided in electronic or scanned form:

- the expense claim form
- the following travel documents depending on how the travel was made:
 - ✓ If travel by plane:
 - the invoice from the flight company
 - a copy of the flight ticket
 - the boarding passes_ corresponding to the journey or a certificate from the airline that the ticket was flown.
 - ✓ If travel by train:
 - the invoice from the train company (if applicable)
 - ✓ the train tickets. If travel by private car:
 - an itinerary mapping & detailing the journey to which will be applied the following calculation with a limit to a maximum of 1.200 km calculated on the basis of the shortest route(itinerary mapping in support – Michelin/Google Internet Maps): km x 2 (in-out) x 0,22 € / km =

ANNEX 3

EXCEPTION POLICY

A. Exceptions re section 4.2.: travel expenses

A.1. Criteria

The request of excessive travel costs (surplus on the 500€) reimbursement can be approved only if one of the following criteria is met:

- Travel with a minimum of 6 hours length (fly and scales included) by trip/way,
- Travel with a minimum of 2 scales by single trip/way,
- Travel with overnight,
- Travel from/to an island,
- Late booking due to late information/selection of participant by EJTN (duly justified).

A.2. Amounts allowed

When one of the above criteria is met, costs from 501 € to 800 € are granted:

- For essential participants (organisers, EJTN staff, Activity Coordinators, experts, EJTN body and [Sub-]Working Group delegates): 100%,
- For all other participants: 30%.

Example: A flight ticket of 650 € will be reimbursed with 545 € (500 € in full + 30% of 150 € [+45€] excessive cost).

B. Exceptions re section 5.3.: amount of per diems

All costs incurred for accommodation, subsistence, and local transport will be reimbursed up to 85% of the EU per diem rates as shown in annex 1. All costs must be justified by invoices.

C. Exceptions re section 6.1.: Per Diem calculation method

The section covers two exception cases:

- A full per diem can be claimed for the night before the event if the event starts at 10 AM or later if no travels possibilities were available on that day;
- A full per diem will be paid for the last day of an event or a one-day event, if the participant demonstrates that they cannot return in the same day the meeting ends due to unavailable transport.

All requests under section 6.1. must be justified by a screenshot of the search result of a common travel search engine (e.g. skyscanner) proving that no other travel options were available.

D. Common rules on the approval process

All requests under A.- C. of this scheme can be made ex post and will automatically be approved if their respective conditions are met, and if the following is observed:

- All evidence must be produced within the usual deadlines and in the usual form (electronically through the OPS/E portal) with a formal ex-post exception request;
- Participants must have booked transportation not later than 3 weeks before the beginning of the event, except in case of a last-minute invitation or replacement of another participant.