



European Judicial Training Network

FINANCIAL POLICY FOR THE ACTIVITIES IMPLEMENTED BY EJTN

Effective 1st March 2025

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I. Introduction

- 1.1. The EJTN is an international non-profit association under Belgian law. Its budget comes entirely from its member institutions and a grant from the European Commission. This unique funding structure subjects the EJTN to rigorous financial rules, requiring it to submit to multiple audits each year. Emphasizing transparency and accountability, EJTN requires all participants to meticulously justify association-funded expenses with complete supporting documentation. This commitment for financial integrity underlines the EJTN's commitment to responsible management and ensures that public resources are used wisely. The EJTN is committed to complying with its Ethical Principles including sustainability.
- 1.2. 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.
- 1.3. These rules aim at establishing, in a clear and unique set, the EJTN Financial Policy governing the eligibility criteria and the terms under which that reimbursement is made.
- 1.4. 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, exchanges, training periods, 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.
- 1.5. This policy 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.
- 1.6. As provided by the Regulation on the financial rules applicable to the general budget of the Union¹, 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 of time. If such a case occurs, only the longer-term activity will be financed.

¹ Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast), Article 194 Principle of non-cumulative award and prohibition of double funding

II. EJTN meetings and training activities

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

The following participants' expenses are financed by EJTN:

- **Delegates attending the General Assembly:** up to 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.
- **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.
- **Delegates attending National Contact Points meetings:** one participant per partner institution.
- **Training activities and exchanges:** the number of participants allocated to each member in each activity.
- **Financial advisors/Auditors/Commissaire aux comptes** attending the Steering Committee and the General Assembly upon invitation of the Secretary General.
- **EJTN staff:** the attendance is designated by the Secretary General upon his/her own discretion and within the limits foreseen in the EJTN annual budget.
- **EJTN members appointed by the Secretary General** upon his/her own discretion to represent him/her in a specific event and within the limits foreseen in the 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 policy 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.

2.4. The activities may be open for subscription by participants (judges, prosecutors, court staff, trainers) not funded according to the criteria designated above in exchange for a participatory fee which will be defined according to the activity followed. In that specific case, no reimbursement will be applicable.

III. 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. Daily allowances will be calculated against the attended days (as confirmed against participant's signature on the official attendance list for each day/half-day of the event that they attend or the certificate of attendance), and the travel start and travel end dates and hours (as evidenced in the travel supporting documents).
- 3.3. 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. The participant is requested to send all justifications and explanations in the course or the week following the event. The Finance unit will review the uploaded documents and revert to the participant if there is unclear or missing information. The participant is expected to reply within the week. After 2 reminders (each will provide an extra week's deadline), and if there is still unclear or missing information, the file will be considered definitively closed.

IV. 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 EJTN 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.
- 4.3. All other requests may be made with an explanatory note addressed to the Secretary General before any financial commitment is made and will be appreciated discretionally and, on a case-by-case basis.
- 4.4. In no case shall costs derived from excess luggage or travel insurance 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.

- 4.5. All transport claims may be justified by means of the expense claim to which the pertinent travel documents, indicated below, shall be attached.
- 4.6. 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. EJTN strongly encourages the use of trains rather than planes.
- 4.7. Participants travelling from a non-EU country will be reimbursed for an amount equal to a trip between their national/residence EU country and the hosting country of the event. This applies also to overseas territories. Participants in such a 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.
- 4.8. Participants 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.
- 4.9. Depending on the mean of transport used, the reimbursement is made as follows:
 - Travel by plane: cost of an economy class ticket (no priority boarding, no insurance, no extra luggage);
 - Travel by rail: cost of first-class ticket on the shortest way for a round trip;
 - Travel by car: cost of 0,22 € per kilometer 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 for any occurrence to the car or to third parties.
In the 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 the case of a taxi share.
- 4.10. Except in case of early departure and/or late arrival expressly requested for the purpose of attending the event and in duly circumstantiated 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. Taxi costs are only reimbursed under the 500 EUR threshold in case of flight arrival after 22:00 or

flight departure before 7:00 on the day of the event. Participants must provide evidence of the time of arrival/departure of the flight. Additionally, the taxi receipt must show the date and time the service was used.

- 4.11. 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:
- Travels within the city of departure of the participant.
 - Travels within the city of arrival (where the event/activity takes place);
 - Travels within any city of transit,
 - Between the airport and the city of departure, any city of transit and the city of arrival.
- 4.12. The right to be reimbursed extinguishes due to the closure of the claiming file where, missing fully substantiated travel justifications, two reminders have been sent to the participant without any feedback or follow-up from his part within one week after the last reminder

V. Per diem

- 5.1. Per diem 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 at registration stage and the expenses claim 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 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 4.11.
- 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 20€ for a lunch and 35 € for a dinner, if paid by a third party.
- 5.5. Per Diem calculation method
- 5.5.1. The number of per diem 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.

5.5.2. The length of the stay abroad is determined by the documental evidence provided by the participant according to 8.3. below.

5.6. 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.

VI. Special situations applying to travel and per diem

6.1. 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, by 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.

6.2. 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.

6.3. Participants with reduced mobility circumstances may benefit from surplus of expenditures upon documented request and left to the Secretary General's discretion.

6.4. For calculation of per diem purposes, attendance of successive/consecutive meetings or activities is dealt with as if they constituted one single meeting.

6.5. EJTN experts and activity coordinators are entitled to a prepayment of their travel expenses of up to 500 EUR. The request must be submitted with at least one month before the event to the project manager in charge of the activity.

VII. Costs of external service providers

- 7.1. Costs for any external service (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.
- 7.2. 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 a timeframe, the applicable deductions will be based upon the approved contracted service(s).
- 7.3. 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.
- 7.4. 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.

VIII. 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 to the Secretariat with all required supporting documents and duly reviewed by the Finance unit.
- 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 form. Payments will not be made without the submission of:
- the registration (before the event)
 - the expense claim
 - the following travel documents depending on the mean of transport used:
 - If travel by plane:
 - the invoice from the airline company
 - a copy of the flight ticket
 - If travel by train:
 - the invoice from the rail company (if applicable)
 - a copy of 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): $\text{km} \times 2 \text{ (in-out)} \times 0,22 \text{ € / km} =$
 - For exchanges only (in addition to the above):
 - a certificate of attendance (detailing the period in which the exchange took place) duly signed by the participant's tutor and stamped with the official seal in use at the hosting institution.

IX. Special financial schemes

AIAKOS, THEMIS and Summer Schools

- 9.1. All the above rules governing reimbursement of travel costs and payment of per diems will apply to AIAKOS, THEMIS and Summer Schools unless otherwise stated below.
- 9.2. The amounts due to participants in the AIAKOS Programme, the THEMIS Competition and the Summer Schools will be paid in two instalments.
- 9.3. 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.
- 9.4. This amount will be paid to the bank account indicated in the registration submitted by the participant, on an average of two weeks before the start of the activity.
- 9.5. Within the 2 months after the activity 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.

- 9.6. In the cases mentioned above where the autonomous payment of travel expenses is foreseen, participants should clearly state in their expense claims 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.

X. Long-term training periods

10.1. Per diem - General

10.1.1. Long-term training periods are paid with an invariable 120 € per diem rate for full working days and weekends irrespective of the country where they take place. The per diem includes the travels costs as referred under the above-mentioned article 4.

10.1.2. 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 long term training on the basis of their actual costs and upon presentation of duly substantiated receipts supplied by the participant or the invoice issued to the organizer. The reimbursement limits indicated above will apply.

10.2. Per diem calculation method

10.2.1. 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.

10.2.2. The length of the stay abroad is determined by the documental evidence provided by the participant according to 10.3. below. Whenever this evidence refers to a certificate of attendance, the last day payable will be the day on which the training period has ended.

10.3. Payment procedure

10.3.1. The amounts due to long-term training periods will be paid in a first instalment prior to the activity, monthly instalments, mid-term instalment when relevant and a last payment after the activity.

10.3.2. 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.

10.3.3. This amount will be paid to the bank account indicated in the registration submitted by the participant, on an average of two weeks before the start of the activity.

10.3.4. 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.

10.3.5. 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.

10.3.6. Within the 2 months after the activity 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.

10.4. Requested documents

- a certificate of attendance (detailing the period in which the exchange took place) duly signed by the participant's tutor and stamped with the official seal in use at the hosting institution.
- a rental contract if participant leaves long term training period before scheduled end date or if extension of training period in following year.

10.5. Close of file

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

ANNEX 1 PER DIEM RATES

	Activities <3 months			LT activities (3 months and more)
COUNTRY	COUNTRYCODE	EJTN PER DIEM RATES	EU PER DIEM RATES	EJTN PER DIEM RATES
		Actual	100%	Actual
Austria	AT	€ 170	€ 225	€ 120
Belgium	BE	€ 180	€ 232	€ 120
Bulgaria	BG	€ 180	€ 227	€ 120
Croatia	HR	€ 150	€ 180	€ 120
Czech Republic	CZ	€ 180	€ 230	€ 120
Cyprus	CY	€ 180	€ 238	€ 120
Denmark	DK	€ 210	€ 270	€ 120
Estonia	EE	€ 150	€ 181	€ 120
Finland	FI	€ 190	€ 244	€ 120
France	FR	€ 190	€ 245	€ 120
Germany	DE	€ 160	€ 208	€ 120
Greece	GR	€ 170	€ 222	€ 120
Hungary	HU	€ 170	€ 222	€ 120
Ireland	IE	€ 200	€ 254	€ 120
Italy	IT	€ 180	€ 230	€ 120
Latvia	LV	€ 160	€ 211	€ 120
Lithuania	LT	€ 150	€ 183	€ 120
Luxembourg	LX	€ 180	€ 237	€ 120
Malta	MT	€ 160	€ 205	€ 120
Netherlands	PB	€ 200	€ 263	€ 120
Poland	PL	€ 170	€ 217	€ 120
Portugal	PT	€ 160	€ 204	€ 120
Romania	RO	€ 170	€ 222	€ 120
Slovak Republic	SK	€ 160	€ 205	€ 120
Slovenia	SV	€ 150	€ 180	€ 120
Spain	ES	€ 160	€ 212	€ 120
Sweden	SU	€ 200	€ 257	€ 120
United Kingdom	UK	€ 210	€ 276	€ 120
Average		<u>€ 175</u>	<u>€ 224</u>	<u>€ 120</u>

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. All documents may be provided in electronic form:

- ✓ The expense claim
- ✓ The following travel documents depending on how the travel was made:
 - If travel by plane:
 - a. The invoice from the airline company
 - b. A copy of the flight ticket
 - If travel by train:
 - a. The invoice from the railway company (if applicable)
 - b. A copy of the train tickets
 - If travel by car:
 - a. 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):
 $\text{km} \times 2 \text{ (in-out)} \times 0,22 \text{ €/ km} =$

For exchanges only: a certificate of attendance (detailing the period in which the exchange took place) duly signed by the participant's tutor and stamped with the official seal in use at the hosting institution.

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 V.: 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 V 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. If no screenshot is provided when submitting the original claim of reimbursement, exception will not be accepted.

C. Common rules on the approval process

All requests under A.- B. 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 OSP/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.