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ISTITUTO NAZIONALE  
DI GEOFISICA E VULCANOLOGIA

Direzione centrale  
Affari amministrativi  
e del Personale

**Istituto Nazionale di Geofisica  
e Vulcanologia**  
**AOO INGV**  
**Protocollo Generale - U**  
N. 0015970  
del 29/12/2016



Gestione Web

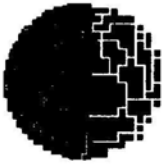
Ai Direttori di Struttura  
Ai Direttori di Sezione  
All'Ufficio UPGP  
Al Direttore della Ragioneria e Bilancio  
Dott. Gianluca CECCUCCI

Oggetto: Pubblicità atti

Si trasmette copia dell'allegato decreto con richiesta di procedere alle prescritte notifiche.

D.D. n. 728 del 23/12/2016 – Oggetto: Approvazione delle "Disposizioni applicative relative alla modalità di gestione, liquidazione e pagamento delle spese di mobilità sostenute dai soggetti beneficiari nell'ambito dei programmi comunitari denominati COST ACTIONS".

IL DIRETTORE  
Tullio Pepe



# Istituto Nazionale di Geofisica e Vulcanologia

Decreto n. 428

Oggetto: Approvazione delle "Disposizioni applicative relative alla modalità di gestione, liquidazione e pagamento delle spese di mobilità sostenute dai soggetti beneficiari nell'ambito dei programmi comunitari denominati COST ACTIONS"

## IL DIRETTORE GENERALE

Premesso che:

- a) l' INGV è destinatario di un finanziamento erogato dalla COST ASSOCIATION (Associazione intergovernativa per la Cooperazione Europea Scientifica e Tecnologica supportata da Fondi comunitari) finalizzato alla creazione di network scientifici tra gruppi di ricerca a livello europeo;
- b) il suddetto finanziamento verrà erogato ad INGV quale soggetto coordinatore (Grant Holder) sulla base di un contratto denominato "Action Grant Agreement" da stipularsi tra Cost Association e INGV;
- c) le modalità di gestione e rendicontazione del finanziamento in oggetto sono regolate da un apposito documento denominato "Cost Vademecum";
- d) il contributo COST è finalizzato a coprire le spese sostenute da INGV per l'organizzazione di:
  - missioni scientifiche di breve durata;
  - meetings, workshops e conferenze (organizzazione e/o partecipazione);
  - training school scientifica (organizzazione e/o partecipazione);
  - attività di disseminazione e divulgazione scientifica;
- e) in particolare il contributo COST è destinato a coprire le spese legate alla mobilità dei partecipanti ammissibili (= soggetti beneficiari) prescelti dal Comitato di Gestione del progetto;



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- f) i partecipanti ammissibili prescelti possono essere:
- Docenti;
  - Ricercatori;
  - Laureati iscritti a corsi di dottorato;
  - Titolari di diploma di dottorato;
  - Personale amministrativo dipendente di Università ed Istituzioni dei paesi comunitari e di alcuni paesi terzi partecipanti all' azione COST;
- g) con il termine "Ricercatori" si fa riferimento alla definizione data nella Carta Europea dei Ricercatori, 2005, Directorate-General for Research/Human Resources and Mobility EUR 21620: «Professionisti impegnati nella concezione o nella creazione di nuove conoscenze, prodotti, processi, metodi e sistemi nuovi e nella gestione dei progetti interessati». Ciò comprende qualsiasi attività nel campo della «ricerca di base», della «ricerca strategica», della «ricerca applicata», dello sviluppo sperimentale e del «trasferimento delle conoscenze», ivi comprese l'innovazione e le attività di consulenza, supervisione e insegnamento, la gestione delle conoscenze e dei diritti di proprietà intellettuale, la valorizzazione dei risultati della ricerca o il giornalismo scientifico;
- h) con particolare riferimento alla mobilità individuale, il contributo COST può essere erogato ai beneficiari o sotto forma di rimborso delle spese o sotto forma di contributo forfettario (flat-rate) per la quota di sovvenzione dell'attività stessa;
- i) il COST Vademecum stabilisce espressamente che, trattandosi di fondi pubblici comunitari, i contributi COST non possono essere soggetti a decurtazioni dovute o legate alla tassazione nazionale generalmente applicabile ai rimborsi forfettari o ai contributi; nello specifico il COST Vademecum prevede al riguardo che "Taxes normally applicable according to national law o reimbursement of flat rates or grants ore not to be considered under the CQST Grant System due to the nature of COST funds. COST is exclusively funded by European



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public money as such funds granted to eligible COST Action participant are not taxable and cannot be deducted from amounts due”;

- j) nello stesso documento è altresì precisato che il Grant Holder provvede ad effettuare il trasferimento dei contributi comunitari direttamente ai beneficiari (rimborsi o flat rate) ponendosi in tal modo in qualità di mero organismo intermediario di pagamento;
- k) la qualificazione di organismo intermediario di pagamento può essere attribuita esclusivamente e limitatamente alla quota finanziata con fondi europei;
- l) l'attività di ricerca effettuata dai singoli beneficiari può avere una durata massima di sei mesi;

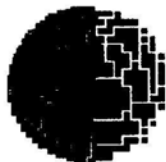
Tutto ciò premesso,

**visto** l'art 132 del Regolamento CE 2303/2013 il quale dispone che “non si applica nessuna detrazione o trattenuta né alcun onere specifico o di altro genere con effetto equivalente che porti alla riduzione degli importi dovuti ai beneficiari

**avuto riguardo** alla consulenza giuridica n. 903-2/2015 fornita dall' Agenzia delle Entrate (Direzione Regionale della Liguria) — ufficio di consulenza all' Università degli studi di Genova per la fattispecie analoga alla presente;

DECRETA

sulla base di quanto sopra premesso e precisato, di stabilire che la gestione da parte di INGV dei contributi connessi agli specifici progetti (ACTIONS) finanziati dalla COST Association (Associazione intergovernativa per la Cooperazione Europea Scientifica e Tecnologica supportata da fondi comunitari) a sostegno delle seguenti attività:



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- missioni scientifiche di breve durata;
- meetings, workshops e conferenze (organizzazione e/o partecipazione);
- training school scientifica (organizzazione e/o partecipazione);
- attività di disseminazione e divulgazione scientifica;

dovrà avvenire alle condizioni e nel rispetto dei limiti previsti nelle allegate Disposizioni applicative (All.1) che recepiscono integralmente quanto previsto nel COST Vademecum, che per completezza si allega al presente atto nella versione originale (All.2);

di dare atto, in applicazione delle “Disposizioni applicative relative alla modalità di gestione, liquidazione e pagamento delle spese di mobilità sostenute dai soggetti beneficiari nell’ambito dei programmi comunitari denominati COST ACTIONS” e della Consulenza giuridica n. 903-2/2015 dell’Agenzia delle Entrate sopra citati, della non imponibilità dei contributi/rimborsi spese COST erogati ai beneficiari ai fini IRPEF ed IRAP in quanto i medesimi sono qualificati fondi pubblici comunitari nella gestione dei quali INGV assume la sola veste di autorità di pagamento.

Roma, 23.12.2016

II DIRETTORE GENERALE  
(Dot.ssa Maria SICLARI)

**Disposizioni applicative delle modalità di gestione, liquidazione e pagamento delle spese di mobilità sostenute dai soggetti beneficiari nell'ambito dei programmi comunitari denominati COST ACTIONS.**

**Art. 1 - Premessa**

INGV è destinatario di un finanziamento erogato dalla COST ASSOCIATION (Associazione intergovernativa per la Cooperazione Europea Scientifica e Tecnologica supportata da Fondi comunitari) finalizzato alla creazione di network scientifici tra gruppi di ricerca a livello europeo.

Il suddetto finanziamento verrà erogato ad INGV quale soggetto coordinatore (*Grant Holder*) sulla base di un contratto denominato "Action Grant Agreement" da stipularsi tra Cost Association ed INGV.

Le modalità di gestione e rendicontazione del finanziamento acquisito sono regolate dalle presenti

Disposizioni applicative.

**Art. 2 - Ambito applicativo**

Il contributo COST è finalizzato a coprire le spese sostenute da INGV per l'organizzazione di:

- missioni scientifiche di breve durata;
- meetings, workshops e conferenze (organizzazione e/o partecipazione);
- training school scientifica (organizzazione e/o partecipazione);
- attività di disseminazione e divulgazione scientifica;

In particolare, il contributo così è destinato a coprire le spese legate alla mobilità dei beneficiari prescelti dal Comitato di Gestione (Management Committee) del progetto per partecipare alle attività stesse.

### **Art. 3 - Soggetti beneficiari (o partecipanti ammissibili)**

I soggetti beneficiari del contributo possono essere:

- Docenti;
- Ricercatori;
- Laureati iscritti a corsi di dottorato;
- Titolari di diploma di dottorato;
- Personale amministrativo dipendente di Università ed Istituzioni dei paesi comunitari e di alcuni paesi terzi partecipanti all' azione COST.

I soggetti che rientrano nelle summenzionate categorie potranno beneficiare del contributo solo dopo essersi registrati sulla piattaforma e-COST ed aver ricevuto l'invito ufficiale da parte del *Grant Holder*.

E-COST è una piattaforma tecnologica che abilita i beneficiari invitati dal *Grant Holder* ad inoltrare le richieste di rimborso consentendo al contempo al *Grant Holder* di effettuare un monitoraggio costante dei partecipanti/invitati ad ogni singola attività.

La registrazione ai portale può essere effettuata all'indirizzo: <https://e-services.cost.eu/user/login/>.

Una volta ricevuto l'invito da parte del *Grant Holder*, per il perfezionamento della procedura sarà comunque necessaria l'accettazione da parte del partecipante ammissibile.

Con il termine "Ricercatori" si fa riferimento alla definizione data nella Carta Europea dei Ricercatori, 2005, Directorate General for Research/Human resources and mobility EUR 21620: "Professionisti impegnati nella concezione o nella creazione di nuove conoscenze, prodotti, processi, metodi e sistemi nuovi e nella gestione dei progetti interessati". Ciò comprende qualsiasi attività nei campo dello "ricerca di base", dello "ricerca strategica", dello "ricerca applicata", dello sviluppo sperimentale e del "trasferimento delle conoscenze", ivi comprese l'innovazione e le attività di consulenza, supervisione e insegnamento, la gestione delle conoscenze e dei diritti di proprietà intellettuale, la valorizzazione dei risultati della ricerca o il giornalismo scientifico.

#### **Art.4 - Modalità di erogazione delle spese ammesse**

Il contributo COST può essere erogato ai beneficiari:

- sotto forma di rimborso spese;
- sotto forma di contributo forfettario (flat-rate) per la quota di sovvenzione dell'attività stessa

La tipologia delle spese ammissibili a rendiconto è descritta negli articoli successivi.

#### **Art. 5 - Spese di pernottamento (colazioni incluse)**

Per la richiesta di rimborso delle spese di pernottamento si applicano le seguenti condizioni:

- Il rimborso delle spese di alloggio sostenute viene effettuato con il metodo "flat rate" (tariffa unica) per l'importo stabilito fino ad un massimo di 120 euro a persona a notte. L'importo stabilito include le spese sostenute per la colazione. Non è richiesta la presentazione di alcuna documentazione fiscale emessa dalla struttura alberghiera.
- Il Comitato di Gestione (Management Committee) potrebbe decidere l'eventuale modifica/riduzione della tariffa unica suindicata relativa alle spese di pernottamento e le modalità del rimborso stesso. In questi casi, tutti i partecipanti — attraverso la piattaforma e-COST - verranno informati del cambiamento dell'importo della tariffa unica prima di ricevere la conferma della loro partecipazione.
- A tutti i partecipanti ammissibili che prendono parte ad un determinato evento dovrà essere accordato lo stesso importo di tariffa unica a copertura delle spese di pernottamento.
- Il numero massimo di notti che possono essere richieste da un partecipante ammissibile viene calcolato sulla base del numero effettivo di giorni in cui il partecipante prende parte alle attività (come dimostrato dalla firma sul foglio presenze giornaliero dell'evento a cui partecipa) più nr. 1 notte ove necessario, in modo tale da consentire al partecipante di raggiungere la sede dell'evento la sera prima dell'inizio dei lavori.
- Le spese di pernottamento dovranno essere anticipate da ciascun partecipante.



- Qualora i partecipanti ammissibili condividano la stanza, solamente uno di essi potrà esigere il rimborso delle spese di pernottamento.
- Il partecipante ammissibile che risiede nel medesimo luogo di svolgimento dell'attività non potrà richiedere il rimborso delle spese di pernottamento,
- Eventuali richieste di rimborso per una notte extra dovranno essere approvate dall'Associazione COST prima che venga corrisposto il relativo rimborso al partecipante.

#### **Art. 6 - Spese di vitto**

Per il rimborso delle spese di vitto si applicano le seguenti condizioni:

- Le spese relative al vitto verranno rimborsate esclusivamente sulla base della tariffa unica flat-rate (per un massimo di 20 euro a pasto). Non è richiesta la presentazione delle ricevute.
- L'eventuale riduzione della tariffa unica suindicata relativa alle spese di vitto e le modalità del rimborso stesso potranno essere modificate su decisione del Comitato di Gestione. In questi casi, tutti i partecipanti verranno informati del cambiamento dell'importo della tariffa unica prima di ricevere la conferma della loro partecipazione attraverso la piattaforma e-COST.
- Lo stesso importo di tariffa a copertura delle spese di ristorazione dovrà essere previsto per tutti i partecipanti.
- Sono ammissibili massimo due pasti al giorno (due pasti si riferiscono esclusivamente a pranzo e cena, mentre le spese della colazione non sono ammissibili — vedi precedente articolo).
- I pasti forniti da altri soggetti, ivi incluso l'organizzatore locale dell'evento, dovranno essere detratti dal numero di pasti ammissibili a cui il partecipante ha diritto.
- Eventuali richieste di ulteriori pasti dovranno essere approvate dall'Associazione COST prima che venga corrisposto il relativo rimborso al partecipante.



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### **Art. 7 - Spese di viaggio a lunga distanza transfrontaliero)**

Per viaggi a lunga distanza si intendono e trasferite di andata e ritorno del partecipante oltre i confini della nazione di residenza (come indicato sul profilo personale caricato sulla piattaforma e-COST) e verso il luogo dove si terrà la riunione COST.

Ciascun partecipante ammissibile potrà richiedere il rimborso delle spese di viaggio nel rispetto delle condizioni riportate nel presente punto, indipendentemente dalle date di viaggio ed a patto che si opti per i mezzi di trasporto più economici e che si provveda alle prenotazioni il prima possibile, ma solo dopo averricevuto l'invito ufficiale.

Le condizioni riportate di seguito si applicano alle diverse opzioni di viaggi a lunga distanza come specificato di seguito:

#### **a) Viaggi aerei**

I viaggi aerei sono sempre considerati spostamenti a lunga distanza;

I documenti giustificativi forniti dal partecipante ammissibile dovranno riportare i seguenti elementi:

- Il nome del prestatore di servizi;
- Il tipo di trasporto utilizzato;
- l'ammontare complessivo del biglietto;
- il nome del passeggero;
- le date di viaggio;
- gli orari di arrivo e partenza;
- La classe (non sarà valido il documento di viaggio che riporta solo l'importo).

Sono ammissibili esclusivamente i voli in classe economica.

Le spese rimborsabili per i viaggi non possono superare i 1200 euro. Le spese aeree a partire dai 1.200 euro in su sono soggette all'approvazione preventiva dell'Associazione COST che dovrà essere effettuata prima dell'acquisto del biglietto da parte del partecipante.

La prenotazione dei posti a sedere e il trasporto del bagaglio sono costi ammissibili e verranno rimborsati.



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I costi di gestione caricati dalle agenzie di viaggio sono ammissibili e pertanto rimborsabili.

**b) Viaggio in treno o autobus**

Il partecipante ammissibile che viaggia in treno o autobus oltre i confini nazionali di residenza (come indicato sul profilo personale caricato sulla piattaforma e-COST) verso il luogo dove si terrà la riunione COST per poi fare ritorno nel proprio Paese, dovrà osservare le seguenti disposizioni:

- I documenti giustificativi forniti dai partecipanti ammissibili dovranno chiaramente riportare il nome del prestatore di servizi, il mezzo di trasporto utilizzato, l'ammontare complessivo del biglietto, il nome del passeggero e le date di viaggio;
- Le classi 1, 2 e business sono ammissibili e rimborsabili.

**c) Spostamenti in auto**

Il partecipante ammissibile che utilizzerà l'auto per varcare i confini nazionali di residenza (come

indicato sul profilo personale caricato sulla piattaforma e-COST) verso il luogo dove si terrà la riunione COST per poi rientrare nel proprio Paese dovrà osservare le seguenti disposizioni:

- I viaggi in auto sono limitati ad una distanza massima di 2000 km (andata e ritorno);
- I viaggi in auto sono rimborsabili a 0.20 euro a km in caso di singolo partecipante;
- I viaggi in auto sono rimborsabili a 0.30 euro a 1 km nel caso di più partecipanti ammissibili che viaggiano nella stessa vettura. Solamente il guidatore avrà diritto al rimborso. Il nome dei partecipanti che viaggiano insieme al guidatore nella stessa vettura dovrà essere riportato nella sezione note del modulo Relativo alla "Richiesta elettronica di rimborso delle spese di viaggio" (OTRR—Online Travel Reimbursement Request) presentata da parte dal guidatore;
- La sottomissione di un documento ufficiale che comprovi la distanza coperta stampabile da Google Maps o da altro pianificatore di itinerario che riporti il percorso e il chilometraggio effettuato.
- Le spese di parcheggio sono ammissibili dietro presentazione di regolare ricevuta/fattura e dovranno essere riferite al solo periodo relativo alle attività svolte (le spese di parcheggio potranno essere inserite allavoce Spese di trasporto locale — Spese di parcheggio, si veda a sezione relativa);



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- Eventuali spese di pernottamento aggiuntive, le spese del carburante, i pedaggi e il noleggio auto non sono ammissibili.

d) Spostamenti in traghetto

Il partecipante ammissibile che userà come mezzo di trasporto il traghetto dal Paese di residenza

(come indicato sul profilo personale caricato sulla piattaforma COST) al Paese dove si svolgerà l'incontro COST, potrà essere rimborsato del costo del biglietto di andata e ritorno, I documenti giustificativi forniti dai partecipanti dovranno riportare chiaramente e dettagliatamente il nome del prestatore del servizio, il mezzo di trasporto, l'importo complessivo del biglietto e la data del viaggio.

### **Art. 8 - Deroche in materia di viaggi**

I viaggi da e verso Paesi diversi da quelli in cui si svolgeranno gli incontri approvati oltre ad essere diversi dal Paese di residenza del ricercatore (come indicato sul profilo personale caricato sulla piattaforma COST) rientrano nell'ambito delle deroghe concesse e pertanto andranno giustificati e dettagliati dal partecipante all'interno della relativa sezione sulla piattaforma e-COST, nonché nella sezione note del modulo di "Richiesta elettronica di rimborso delle spese di viaggio" (OTRR — Online Travel Reimbursement Request).

Ogni qualvolta si verifichi una tale situazione, il partecipante in questione dovrà sottoporre un OTRR insieme ad una giustificazione che dovrà essere accompagnata dai documenti riportati di seguito:

- L'itinerario di viaggio completo e la ricevuta/fattura relativa al biglietto effettivo acquistato, congiuntamente agli altri documenti giustificativi;
- Le stampe dei documenti comparativi scaricati da un motore di ricerca viaggi affidabile (ad esempio Skyscanner, Expedia, Opodo ecc.) almeno un mese prima della data di inizio dell'incontro che riportino le opzioni di viaggio più economiche e più vicine alla data del meeting relativo alla missione (per missione si intende quando il partecipante parte dal suo Paese di residenza, (come indicato sul profilo personale caricato sulla piattaforma COST) verso il Paese dove si terrà l'attività e il relativo ritorno. Il partecipante non potrà in alcun caso ottenere il rimborso di un importo superiore a quello relativo al prezzo più basso di trasporto riportato sui documenti comparativi e



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neanche di un importo maggiore a quello effettivamente pagato per il biglietto in questione. L'importo più basso tra i due determina il massimale che potrà essere rimborsato al richiedente.

### **Art. 9 - Trasporto locale**

Per trasporto locale si intende l'utilizzo da parte del partecipante di opzioni di viaggio che iniziano e si concludono all'interno del territorio dello stato, ovvero quando non si attraversano i confini nazionali.

Le condizioni di seguito descritte si applicano alle diverse tipologie di trasporto locale consentite:

### **Art. 10 Trasporto pubblico**

Le spese per il trasporto pubblico includono autobus, treni, metropolitana e tram dentro i confini nazionali.

Le regole di rimborso per il trasporto pubblico (autobus, treni, metropolitana e tram) sono le seguenti:

- se l'importo richiesto per l'intero percorso equivale o è inferiore a 25 euro, non sarà necessario presentare alcun giustificativo. In qualunque caso, i dettagli relativi all'itinerario di viaggio(i) dovranno venire riportati sulla OTRR (richiesta elettronica di rimborso delle spese di viaggio), sia che si tratti di missioni nazionali che internazionali;
- qualora l'importo richiesto per l'intero itinerario superi i 25 euro, il partecipante sarà tenuto a fornire i documenti giustificativi per l'importo complessivo di CLLi si richiede il rimborso. Tutte le ricevute/fatture dovranno riportare espressamente il nome del fornitore del servizio, l'ammontare complessivo del biglietto e la data del viaggio. Tutte le tappe del percorso dovranno essere riportate sul modulo di richiesta elettronica di rimborso delle spese di viaggio OTRR presentato dal richiedente.

### **Art. 11 - Spese per taxi**

Al partecipante ammissibile è consentito richiedere il rimborso relativo alle spese per i taxi nei seguenti

casi:

- qualora il trasporto pubblico non sia disponibile e/o
- qualora i taxi vengano utilizzati prima delle ore 7.00 a.m. per poter prendere un volo al mattino presto e/o dopo le 10.00 p.m. in caso di ritardo nell'arrivo del volo.

Le spese per i taxi non potranno superare 80 euro per l'intero viaggio e potranno essere richieste a rimborso dai partecipanti che si trovino in una delle situazioni previamente descritte.

Tali spese potranno venire rimborsate a fronte della presentazione delle relative ricevute in cui

compare l'importo dovuto.

Le ricevute dei taxi dovranno riportare chiaramente il nome del fornitore del servizio, il prezzo complessivo dell'itinerario e la data del viaggio.

### **Art. 12 - Spostamenti in auto**

il partecipante che opterà per l'automobile come mezzo di trasporto per muoversi all'interno di un Paese (senza oltrepassare i confini nazionali) potrà richiedere il rimborso delle spese in linea con i criteri descritti al relativo articolo.

### **Art. 13 - Spese di parcheggio**

Le spese di parcheggio sono ammissibili dietro presentazione delle relative ricevute/fatture. Il partecipante avrà diritto al rimborso delle spese relative al parcheggio esclusivamente per il periodo di tempo previsto per lo svolgimento dell'attività in questione.

#### **Art. 14 - Viaggi in traghetto**

Il partecipante che utilizzerà il traghetto come mezzo di trasporto per le missioni all'interno di uno stato potrà richiedere il rimborso delle relative spese. La ricevuta/fattura presentata dovrà riportare chiaramente e nel dettaglio il nome del fornitore del servizio, l'ammontare complessivo del biglietto e la data del viaggio.

Per tutti i mezzi di trasporto consentiti, (esclusi i biglietti relativi al trasporto aereo dove il nome del passeggero è obbligatorio), è chiaro che in taluni casi i documenti di trasporto per taxi, alcuni

treni/autobus/metropolitana/traghetti potrebbero non riportare il nome del passeggero(i) e/o l'intero itinerario di viaggio. In questi casi, i documenti giustificativi forniti dal partecipante dovranno riportare chiaramente il nome del fornitore del servizio, il mezzo di trasporto, l'ammontare complessivo del biglietto e la data del viaggio.

#### **Art. 15 - Altre spese di viaggio**

##### **a) Spese per la richiesta dei visti**

I diritti legati al rilascio dei visti ai fini della partecipazione agli incontri COST sono considerate spese ammissibili e potranno essere rimborsate.

Tutti i partecipanti che faranno domanda di rimborso dovranno convalidare l'importo pagato mediante la presentazione di documenti giustificativi, quali ricevute/bolli dell'ambasciata/consolato che emetterà il visto.

Tali documenti dovranno riportare chiaramente l'importo versato, nonché le condizioni per le quali viene rilasciato il visto. L'Associazione COSI e il *Grant Holder* noti potranno essere ritenuti responsabili nei casi in cui i ricercatori non garantiscano i documenti/visti di viaggio necessari ad agevolare la loro partecipazione alle attività COST approvate. In questi casi, il ricercatore non potrà avanzare richiesta di rimborso delle spese sostenute.

##### **b) Spese sanitarie e casi di forza maggiore**

Qualora un partecipante (o un suo parente di primo grado) a causa di un problema di salute, o nell'ipotesi di un caso di forza maggiore (ad esempio in caso di calamità naturale) dovesse cancellare/modificare il biglietto(i) di viaggio e/o la prenotazione(i) alberghiera, gli importi non rimborsabili o le spese supplementari potranno essere riconosciute. Gli importi non

rimborsabili o le spese supplementari di cui sopra dovranno sempre essere calcolati al valore nominale delle spese di viaggio sostenute e delle spese di vitto e alloggio (gli irriporti al valore nominale si riferiscono alle ricevute/fatture presentate). La soglia massima che definisce le spese di viaggio ammissibili dovrà essere rispettata. Ulteriori pernottamenti e spese di vitto derivanti da problemi di salute o da casi di forza maggiore non potranno in alcun modo eccedere l'importo forfettario stabilito dal Comitato di Gestione (Management Committee) per una data attività.

Ciascun partecipante che farà richiesta di rimborso spese per motivi di salute o forza maggiore dovrà presentare il modulo di richiesta elettronica di rimborso delle spese di viaggio (OIRR) debitamente firmato, completo e datato, contenente tutte le relative fatture e ricevute e, ove possibile, una dichiarazione da parte dei fornitori di servizi (compagnia aerea, albergo ec.) che riporti nello specifico tutti gli importi non rimborsabili. I richiedenti dovranno altresì presentare al proprio *Grant Holder* i documenti giustificativi comprovanti la richiesta ad esempio il certificato medico in caso di problemi sanitari o una dichiarazione emessa dalla compagnia aerea/fornitore di servizio per cause di forza maggiore in grado di provare la natura dell'evento. Il Grant Holder dovrà a sua volta presentare tutta la documentazione giustificativa fornita dal partecipante all'Associazione COST affinché questa venga approvata formalmente prima che si provveda al saldo della relativa richiesta di rimborso presentata dal partecipante.

L'Associazione COST esaminerà caso per caso ciascuna richiesta di rimborso per motivi di salute o per cause di forza maggiore e si riserva il diritto di respingere tali richieste.

### **Art.16 Trattamento Fiscale**

Il considerazione di quanto previsto dalla Consulenza giuridica n.903-2/2015 dell'Agenzia delle Entrate i contributi/rimborso spese COST erogati ai beneficiari non sono imponibili a fini IRPEF ed IRAP in quanto i medesimi sono qualificati fondi pubblici comunitari nella gestione dei quali INGV assume la sola veste di autorità di pagamento.





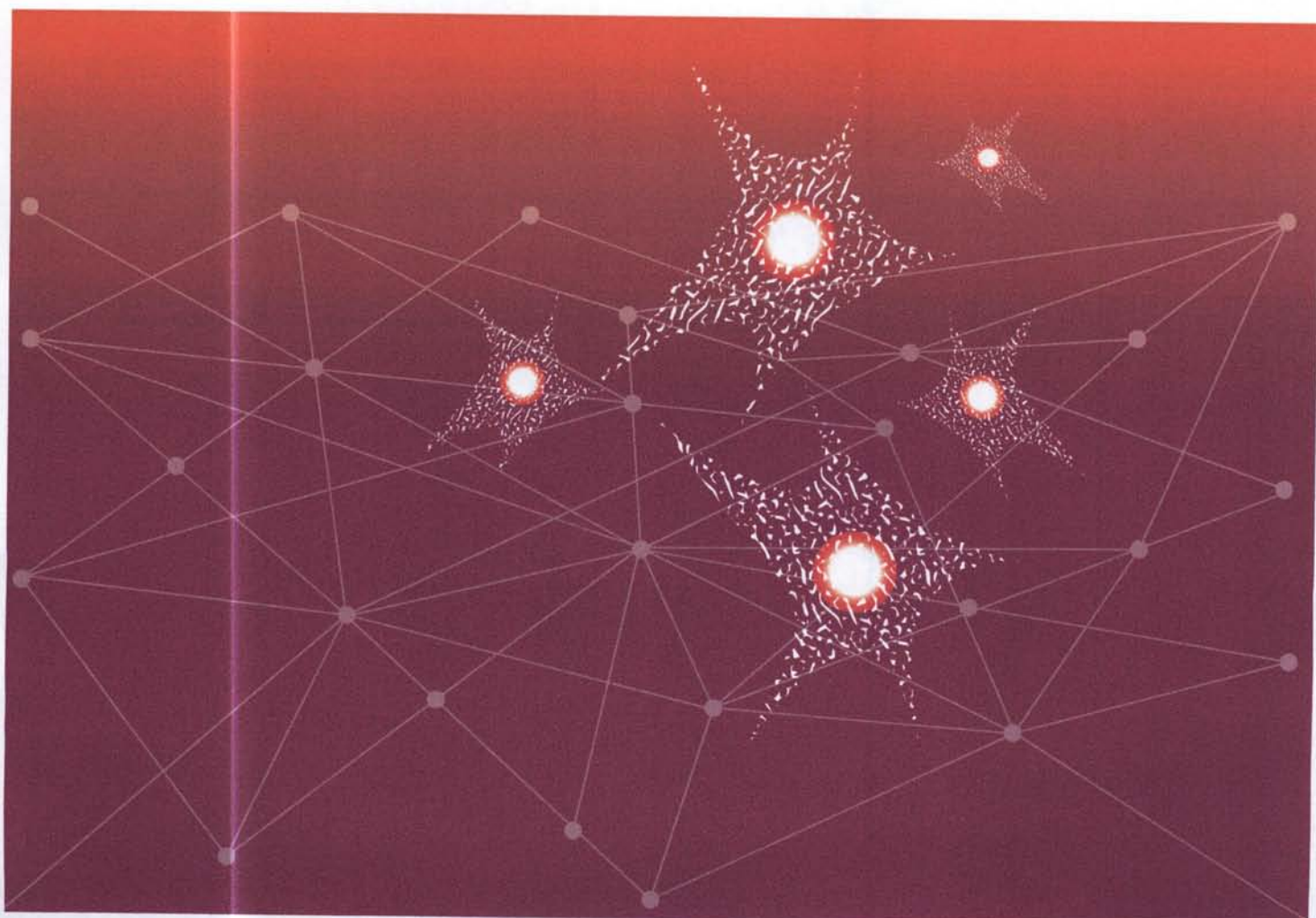
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### **Art.17 Rinvio**

Per tutto quanto non specificamente trattato nelle presenti Disposizioni applicative ed in caso di incertezze interpretative si rinvia al COST Vademecum che costituisce allegato e parte integrante delle presenti Disposizioni applicative.

# COST Vademecum



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Version 1.0	15/06/2013	N/A - First version released.
Version 1.1	18/05/2015	1. Adding of Montenegro as a COST Member Country. Minor text adjustments - No rule changes
Version 2.0	13/01/2016	1. Clarification on long distance travel definition (see Section 4.1.3.). 2. Clarification on local transport definition (see Section 4.1.4.). 3. Revision of the local transport rule (see Section 4.1.4.). Minor text adjustments. 4. New URL / web address for submitting STSM applications (see Section 7).



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## Scope of this document

COST (European Cooperation in Science and Technology – see [www.cost.eu](http://www.cost.eu)) is a unique platform where European researchers can jointly develop their ideas and initiatives across all scientific disciplines through trans-European networking of nationally funded research. Based on a European intergovernmental framework for Co-operation in Science and Technology with 36 Member Countries and one Co-operating State (see "explanation of terms used in this document"), COST has, since its creation in 1971, contributed to closing the gap between science, policy makers and society throughout Europe and beyond.

The COST mission is to enable breakthrough scientific developments leading to new concepts and products and thereby contributing to building Europe's research and innovation capacities. COST contributes to the objective of strengthening the scientific and technological bases of the European Research Area (ERA) by encouraging researchers to share, create and apply knowledge. COST is supported by the European Union (EU) Horizon 2020 Programme whereby the European Commission (EC) entered into a Framework Partnership Agreement with the COST Association which operates under direct instruction from the COST Committee of Senior Officials (CSO).

COST activities are largely arranged as COST Actions. Actions are selected through a bottom-up, science and technology driven approach. Actions provide the operational basis for structuring pan-European networks facilitating researchers from COST Countries and beyond to jointly develop ideas and new initiatives in any field of science and technology.

The rules and principles governing all COST activities are established in a series of documents approved by the CSO under the collective heading of "COST Implementation Rules". The set of COST Implementation Rules are divided into different levels:

The first level of rules is the "COST Rules for Participation in and Implementation of COST Activities". They take precedence over all other sets of rules and guidelines. They define the main principles governing participation in COST activities and establish the main channels of articulation between the different set of COST Implementation Rules. These rules strictly capture and adhere to CSO decisions.

The second level of rules further develop the principles and rules contained in the COST Implementation Rules concerning the implementation of COST activities. They also include the rules on the submission, evaluation, selection and approval of proposals for COST Actions; the rules related to the management, monitoring and final assessment of COST Actions; the rules on COST international cooperation; the rules dealing with the implementation of communication activities and the rules governing COST strategic initiatives.

The third level of the rules is comprised of rules contained within this document: the COST Vademecum which explain in user friendly language the second level of the rules. This level of rules aim to inform and facilitate the implementation of COST activities for the understanding of a broader range of COST stakeholders. The "COST Rules for Participation in and Implementation of COST Activities" mentioned above takes precedence over all other COST implementation rules that are general or specific in nature.

The administrative provisions detailed in this document: COST Vademecum are aligned to the rules and the principles detailed in the above mentioned "COST Implementation Rules". This current version of this document can be found on the COST website at <http://www.cost.eu/participate>.



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## Explanation of the terms used throughout this document

### **COST Member Country**

Any country that was a founding member of the COST Intergovernmental Framework or joined COST as a full member following the approval of the Statutes of the COST Association. COST Member Countries are: Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Montenegro, The Netherlands, Norway, Poland, Portugal, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, United Kingdom and the former Yugoslav Republic of Macedonia.

These countries govern COST via their representatives in the COST Committee of Senior Officials (CSO) - the General Assembly of the COST Association.

### **COST Cooperating State**

Any country that has been approved by the CSO to participate in COST and its governance but has no voting rights within the CSO. The COST Cooperating State is: Israel.

### **COST Country / COST Countries**

Are consolidated terms used interchangeably in this document for the purpose of enabling the country categories of COST Member Country and COST Cooperating State to be used collectively.

### **Action Memorandum of Understanding (MoU)**

The agreement accepted by a minimum of five different COST Member Countries and / or Cooperating State describing the Action objectives and the added value of networking. This document has to be accepted by any additional COST Member Country and / or Cooperating State joining the Action. The MoU has, as a technical annex, core elements of the proposal submitted in the frame of the Open Call.

### **Participating COST Countries**

COST Member Countries and / or Cooperating State that have accepted the Action's MoU.

### **COST Near Neighbour Countries (NNC)**

Countries approved by the CSO to benefit from dedicated support for the integration of their researchers in COST activities.

### **Approved NNC institution**

An institution located in a NNC whose participation in an Action has been approved in accordance with the relevant COST rules.

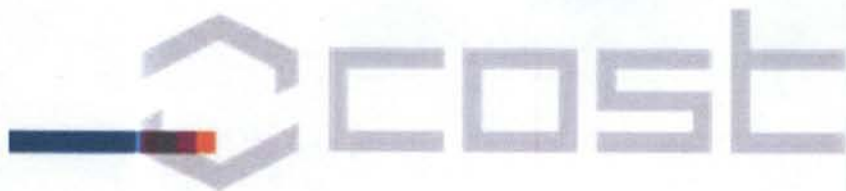
### **EU Agencies**

Any organisation governed by European public law, with its own legal personality, established in the EU to accomplish specific tasks of a legal, technical and/or scientific nature in a given policy field and to support the EU Member States but distinct from the EU institutions.

### **European RTD Organisation**

Any intergovernmental scientific research organisation that is responsible for infrastructures and laboratories whose members are countries, and the majority of which are COST Member Countries or Cooperating State.





## **International Organisation**

Any organisation with a European or international membership, scope or presence, with its own legal personality, governed by international public law or recognised to have value in promoting scientific and technological cooperation, which should contribute to the fulfilment of the COST Mission.

## **International Partner Countries (IPC)**

All those countries that are neither COST Member Countries / Cooperating State nor are they COST NNC.

## **Approved IPC institution**

An institution located in an IPC whose participation in an Action has been approved in accordance with the COST rules governing International Cooperation.

## **Early Career Investigator (ECI)**

A researcher within a time span of up to 8 years from the date they obtained their PhD/doctorate (full-time equivalent).

## **Action Participants**

Researchers, engineers or scholars who actively participate in a COST Action (MC Members, Working Group members etc.) including researchers from Participating COST Countries, approved NNC institutions, approved IPC institutions as well as those approved European Commission / EU agencies, European RTD Organisations and International Organisations.

## **Action Management Committee (MC) Members**

A group of researchers, engineers or scholars nominated by the COST National Coordinators (CNC), in charge of the coordination, implementation and management of an Action's activities as well as supervising the appropriate allocation and use of the COST funds with a view to achieving the Action's scientific and technological objectives.

## **Management Committee (MC)**

A group of researchers, engineers or scholars representing COST Member Countries and / or the COST Cooperating State that have accepted the MoU. They are in charge of the coordination, implementation, and management of an Action's activities as well as supervising the appropriate allocation and use of the COST funding with a view to achieving the Action's scientific and technological objectives. They are nominated by the COST National Coordinators.

## **Action Chair and Action Vice Chair**

Elected by written procedure or during a MC Meeting from amongst the Action's MC Members. The Action Chair is responsible for the coordination and implementation of the Action. The Action Vice Chair assists in these activities where requested to do so by the Action Chair and can substitute for the Action Chair when required or mandated to do so.

## **MC Observers**

A researcher, engineer or scholar observing a COST Action's coordination and decision-making process and activities on behalf of his/her institution of affiliation (approved NNC institutions, approved EU agencies, approved European RTD, approved International Organisation or approved IPC institutions).



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### **Action Participant**

Any researcher, engineer or scholar who actively participates in a COST Action.

### **Invited Speakers**

Specialists who are not Action Participants but can partake in one COST Action meeting and one Training School throughout the lifetime of the Action.

### **The Committee of Senior Officials (CSO)**

The main decision-making body of COST, responsible for the strategic development of COST. It formally approves new Actions following the conclusion of each Open Call procedure. Each COST Member Country can appoint up to two representatives to the CSO.

### **The Executive Board (EB) of the CSO**

Prepares for the CSO meetings and can make decisions on behalf of the CSO. The EB consists of the President and the Vice President of the CSO and at least five other delegates from the CSO.

### **COST National Coordinators (CNC)**

The individuals appointed by each COST Member Country and Cooperating State to coordinate and oversee the acceptance of Action Memorandum of Understandings. They are also in charge of the nomination process for their Management Committee Members as well as providing guidance, information and support to their national research communities.



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## 1. COST Actions

### 1.1. COST Action Overview

A COST Action is a science and technology network funded over a four-year duration requiring the participation of at least five COST Countries. An Action is organised through a range of networking tools aimed at supporting and ultimately achieving the scientific objectives set out in the Action's Memorandum of Understanding.

#### 1.1.1. First Management Committee (MC) Meeting

The date of the first MC Meeting of an Action marks the official start date of the Action. The First MC Meeting is always organised, administered and funded centrally by the COST Association administration and is usually held at the COST Association premises. Activities funded centrally by the COST Association are funded under what is known as the COST Centralised Management Funding Scheme (formerly titled: PAYG). The First MC Meeting must take place within the six month period following the approval of the Action by the CSO.

#### 1.1.2. COST Grant System (CGS)

During the first Management Committee Meeting, the Action MC must elect an established legal entity, of which one MC Member must hold an affiliation, to manage the COST Action under the tenets of the COST Grant System (CGS). The CGS requires that the elected legal entity, which becomes known as the Grant Holder, will administer the Action Grant by overseeing the financial and administrative management and the various coordination tasks required to successfully support the implementation of approved Action activities.

COST Action activities must be implemented in strict adherence to the terms and conditions contained within the designated COST Action Grant Agreement, signed between the COST Association and the Action Grant Holder. In order to ensure the objectivity and independence of any decision taken by Action stakeholders with respect to how the Action is managed, any potential conflict of interest must be avoided and / or declared to the COST Association in advance of any stakeholder engaging in activities that may represent or give rise to any such conflict of interest.

The COST Grant can only be used to support approved activities necessary for and dedicated to achieving the Action's objectives and / or supporting policies subjugated by the CSO. Action funds cannot be directly used for submitting research proposals for the purpose of acquiring funding for national, European or internationally sourced research grants.

Exceptionally, it is possible that well defined Action activities can be administered centrally by the COST Association under the COST Centralised Management Scheme. The COST Centralised Management Funding Scheme can only be considered on an ad-hoc basis and for a limited period only. Action activities operating under the COST Centralised Management Funding Scheme always require prior approval from the COST Association.

## 1.2. COST Action Participation

### 1.2.1. COST Country Participation

Action Participants whose primary affiliation is in an institution located in a COST Country can participate in a COST Action once their respective country has accepted the MoU of the respective Action.

Subject to MC approval, Action Participants can attend approved Meetings / Training Schools and partake in Short Term Scientific Meetings (STSM) and can be reimbursed in compliance with the eligibility rules detailed in Section 3, 4, 5 and 7 of this document.

When the period of 12 months has elapsed from the date the CSO approved an Action, the participation of additional COST Countries beyond this period is subject to formal approval of the MC of the Action.



### 1.2.2. Near Neighbour Countries (NNC) Participation

Action Participants affiliated to universities, research centres, companies or other relevant legal entities located in Near Neighbour Countries (NNC) may participate in a COST Action on the basis of the ascertained mutual benefit. The full list of NNC and the respective application and approval procedure is detailed in COST 132/14 (List) and 135/14 (Application and approval procedure). Participants affiliated to institutions formally approved onto the Action may be invited by the MC as an MC Observer (having no voting rights within the MC). MC Observers from NNC cannot be elected as an Action Chair / Vice Chair or as a Working Group Leader. The rules governing the eligibility for the reimbursement of participants from approved institutions located in NNC are detailed in Section 3, 4, 5 and 7 of this document.

### 1.2.3. International Partner Countries (IPC) Participation

Action Participants affiliated to universities, research centres, companies or other relevant legal entities located in International Partner Countries (IPC) may participate in a COST Action on the basis of ascertained mutual benefit. Researchers in approved institutions in IPC may be invited by the Action MC as an MC Observers (having no voting rights within the MC). MC Observers located in IPC cannot be elected as an Action Chair / Vice Chair or as a Working Group Leader. Additional information about IPC (definitions and the application / approval procedure) is detailed in COST 135/14. The rules governing the eligibility for the reimbursement of participants from approved institutions located in IPC are detailed in Section 3, 4, 5 and 7 of this document.

### 1.2.4. European Commission (EC) and EU Agencies

The European Commission and EU Agencies can nominate representatives to participate as MC Observers (having no voting rights within the MC). MC Observers from EC and from EU Agencies cannot be elected as an Action Chair / Vice Chair or as a Working Group Leader and cannot be reimbursed using COST funds unless there are special provisions introduced by the CSO. Additional information (definitions and the application / approval procedure) is detailed in COST 135/14.

### 1.2.5. European RTD Organisation

A European RTD Organisation may participate in a COST Action and can nominate representatives to participate as MC Observers (having no voting rights within the MC). MC Observers from European RTD Organisation cannot be elected as an Action Chair / Vice Chair or as a Working Group Leader. Action Participants from European RTD Organisations are eligible for reimbursement, unless there are special provisions decided by the CSO. Additional information (definitions and the application / approval procedure) is detailed in COST 135/14.

### 1.2.6. International Organisation

An International Organisation (IO) may participate in a COST Action and can nominate representatives to participate as MC Observers (having no voting rights within the MC). MC Observers from an IO cannot be elected as an Action Chair / Vice Chair or as a Working Group Leader. MC Observers from an approved IO cannot be reimbursed using COST funds unless there are special provisions introduced by the CSO.

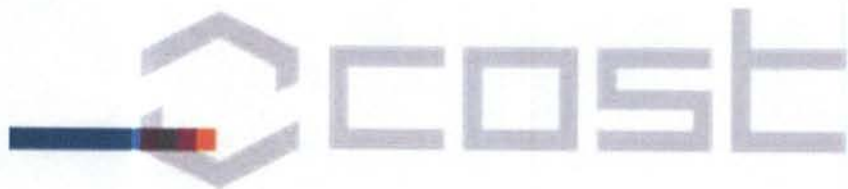
## 1.3. COST Action Scientific Reporting

### 1.3.1. Action Monitoring and Final Assessment

The scientific progress of each COST Action will be assessed based on what is reported and substantiated in three distinct reports submitted by the Action:

- Progress Report 1 due at month 18 of the COST Action, the outcome of which will be taken into account when setting the budget and the Work and Budget Plan for the following Grant Period.
- Progress Report 2 due at month 36 of the COST Action, the outcome of which will be taken into account when setting the budget and the Work and Budget Plan for the final Grant Period.
- Final Achievement Report at the end of the Action.





### Action Rapporteur

An independent Action Rapporteur will be appointed by the COST Association and will prepare a Monitoring Report, after receipt of the Action's Progress Reports, and a Final Assessment Report, after receipt of the Action's Final Achievement Report.

The Action Rapporteur will perform progress reviews and the final assessment remotely. In cases, where progress reviews identify that an Action is at risk of not achieving the objectives detailed in its MoU then a meeting will be convened between the Action Chair, Vice Chair / Working Group leaders, the Action Rapporteur, the Action Administrative Officer and the Action Science Officer.

### Reporting templates

The templates for the Progress Reports / Final Achievement Report can be found at the COST Action Template Centre on the COST website - see <http://www.cost.eu/participate/networking>.

### Reporting deadlines

The Science Officer of each Action will contact each Action Chair to inform them of the deadlines for submitting their scientific reports. Any question regarding Action monitoring and the final assessment should be directed to the respective Action Science Officer.



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## 2. COST Action Management

### 2.1. First Management Committee (MC) Meeting

The date of the first MC Meeting of an Action marks the official start date of a COST Action. The First MC Meeting is always organised, administered and funded centrally by the COST Association and is usually held at the COST Association premises.

#### 2.1.1. Election of the Action Chair / Action Vice Chair / Election of the Grant Holder

During the first MC Meeting of the Action, the MC elects an Action Chair and Vice Chair from amongst its members by means of a simple majority vote. The Action Chair and Vice Chair must represent two different Participating COST Countries.

The role of the elected Action Chair has under its remit the following tasks and responsibilities:

1. Coordinate Action activities in line with the objectives defined in the Action MoU and the periodic Work and Budget Plans.
2. Convene and chair MC Meetings, including preparing the meeting agenda and validating the meeting minutes.
3. Manage requests and the approval procedure of institutions located in NNC and IPC who want to formally join the Action.
4. Manage the application procedure of COST Countries that want to join the Action one year after the date the CSO approved the COST Action has elapsed.
5. Prepare a Work and Budget Plan to be approved by both the MC and the Action Science Officer in line with the allocated budget.
6. Seek the approval of the MC and the Action Science Officer for significant changes to the approved Work and Budget Plan such as the cancellation of activities and / or the inclusion of additional activities that were not originally included in the approved Work and Budget Plan.
7. Where formal amendments to the approved Work and Budget Plan are necessary, the Action Chair must prepare a revised Work and Budget Plan which has to be formally approved by both the MC and the Action Science Officer.
8. Manage MC approvals / decisions concerning expenditure (for Meetings, Training Schools, Local Organiser Support, Short Term Scientific Missions, Dissemination and Publications) and communicate the outcome of MC approvals / decisions to the Grant Manager (see 2.2.1. below) and to the COST Association.
9. Define and communicate to the Grant Manager, on behalf of the MC, a list of all eligible Action Participants who are entitled to be reimbursed for their attendance at approved Meetings and Training Schools - this task must be assumed by the Action Vice Chair when the Action Chair is affiliated to the Grant Holder Institution.
10. Authorise payments (this task must be assumed by the Action Vice Chair when the Action Chair is affiliated to the Grant Holder Institution).
11. Review, approve, sign and date financial reports - this task must be assumed by the Action Vice Chair when the Action Chair is affiliated to the Grant Holder Institution.
12. Inform, upon request, the COST Association about key developments in the Action.

### 2.2. COST Grant System (CGS)

Once the first Management Committee Meeting has been concluded, the COST Action is then funded and implemented under the tenets of the COST Grant System (CGS).

#### 2.2.1. Selection of the Grant Holder

The CGS requires that an established legal entity, of which one of the MC Members must be affiliated to, is elected by the MC to oversee the financial management and the various coordination tasks required to successfully support the implementation of approved COST activities. The decision to elect the chosen Grant Holder must be recorded in the minutes of the respective MC Meeting or must be secured by written procedure (which is also known as an e-vote). This legal entity becomes known as the Grant Holder. The Grant Holder



must be a legal entity under national, international, public or private law. It cannot be an individual. The Grant Holder must ensure that all approved activities are implemented in line with MC decisions. Decisions must be made in accordance with the relevant set of COST Implementation Rules, the rules detailed in the COST Vademecum and the terms and conditions contained within the COST Action Grant Agreement.

When electing the Grant Holder, the MC must take into consideration the following criteria:

1. The administrative capacity of the Grant Holder to successfully manage the Grant (i.e. the ability of the Grant Holder to process reimbursements whilst complying with national / local fiscal rules).
2. The financial stability and medium term viability of the chosen Grant Holder Institution.
3. Any potential conflict of interest that could arise as a result of a proposed Institution becoming a Grant Holder.

The COST Association will assess the appropriateness and viability of each proposed Grant Holder institution and can request the official statutes and / or a statement of accounts of the given institution prior to the transference of the Grant. Any subsequent evaluation of the Grant Holder's performance by the COST Association may determine that the replacement of a specific Grant Holder is necessary. A change of Grant Holder requires formal approval by both the COST Association and the Action MC.

The Grant Holder is comprised of four key positions. Depending on the internal organisation of the Grant Holder, the same person can hold more than one position at a time. The four positions are as follows:

1. **Scientific Representative:** is the MC Member affiliated to the Grant Holder Institution. The Scientific Representative should attend MC Meetings and must be readily available to support the MC in monitoring the progress of the Action.

If the Scientific Representative position becomes vacant during an on-going Grant Period and no other MC Member or MC Substitute affiliated to the Grant Holder Institution is available to assume the position, one of the following two options are possible:

- the COST National Coordinator can nominate another researcher who is affiliated to the Grant Holder Institution to become a MC Member. In this case, the newly nominated researcher will become de facto the Scientific Representative.

Or

- the Grant Holder institution can appoint, as a temporary replacement, a member of staff to act as Scientific Representative until the end of the on-going Grant Period. When a researcher affiliated to the Grant Holder Institution is not nominated as a replacement MC Member at the end of the on-going Grant Period, a new Grant Holder has to be elected for the subsequent Grant Period by the MC in line with the considerations detailed above.
2. **Legal Representative:** is the person from the Grant Holder Institution who bears the legal authority to sign the COST Action Grant Agreement (e.g. the Rector of a University).
  3. **Financial Representative:** is the person from the Grant Holder Institution who has the legal authority to financially commit the institution in question and to validate the expenses listed in financial reports.
  4. **Grant Manager:** is the person working or affiliated to the Grant Holder Institution who is responsible for overseeing the administrative management of the COST Action and is the primary user of the e-COST Action management tool.

### 2.2.2. Grant Holder tasks and responsibilities

Prior to the commencement of the Action's activities, the elected Grant Holder institution will enter into a legally binding contractual agreement with the COST Association. The Grant Holder will perform and oversee the administrative tasks related to managing and coordinating approved COST Action activities. The Grant Holder



must perform these tasks in accordance with best practice financial and administrative standards, the COST Implementation Rules, the terms and conditions specified in the relevant signed Action Grant Agreement and the rules detailed in the COST Vademecum. If the Grant Holder cannot for any reason fulfil the aforementioned administrative tasks, the COST Association must be informed immediately. Otherwise, the COST Association can consider any significant delays or notable performance failures as non-fulfilment of contractual obligations.

**1. Scientific Coordination tasks of the Grant Holder:**

The Grant Holder must support the MC in the production of the required scientific reports for the proper implementation and evaluation of the Action (see Section 1.3).

**2. Administrative tasks of the Grant Holder (Non-exhaustive list):**

- preparation of documentation for meetings under the guidance of the Action Chair / Vice Chair (e.g. overseeing MC approvals, distributing agendas, issuing invitations, drafting minutes and ensuring that all eligible participants sign the relevant attendance lists etc.).
- coordinating Action meetings funded under the CGS - Please note that if the Grant Manager's participation in the approved activity is purely administrative (meaning that they are not a MC Member, MC Substitute, WG Member, STSM Grantee or Trainer / Trainee) then the associated expenses must be sourced from the FSAC and not from the scientific expenditure budget lines, unless the Grant Manager is explicitly working directly on research related activities.
- collecting and archiving supporting documents related to processing reimbursement claims and the associated payments.
- archiving all necessary MC decisions relating to the Action.

**3. Financial tasks of the Grant Holder (Non-exhaustive list):**

- ensure that all payments linked to approved COST Action activities are paid in line with MC approvals and eligibility criteria stipulated in the COST Vademecum. With respect to reimbursing Action Participants, the Grant Holder must process reimbursements within 30 calendar days after receiving the claimant's complete claim. In cases where advance payments are requested by participants and / or grantees, the Grant Holder assumes the financial risk associated with doing so. All payments related to COST activities must be finalised and recorded in e-COST only after all the administrative requirements have been satisfied.
- ensure the preparation and delivery of financial reports within the deadlines stipulated in the Action Grant Agreement.

The following financial reports must be submitted by the Grant holder:

- **Intermediate Financial Report (IFR):** the IFR is to be submitted when requesting the second (or third) payment. The IFR must be signed by hand in blue ink by the financial or legal representative of the Grant Holder. A scanned PDF document of the signed IFR can be submitted to the COST Association.
- **Final Financial Report (FFR):** the FFR is due within 60 calendar days from the end of each Grant Period. The expenses reported in the FFR must contain only finalised and paid claims. The FFR must be signed by hand in blue ink by the Financial or Legal Representative of the Grant Holder, and by the Action Chair (or Vice Chair if the Action Chair is affiliated to the Grant Holder Institution). The original signed FFR must be sent by post to the COST Association.

The COST Association cannot be held responsible for any erroneously encoded expenses or any type of discrepancy detailed on a submitted financial report. Should the COST Association identify non-eligible or questionable expenses contained within a submitted report, the respective Grant Holder will be duly notified. Such expenses will be removed from e-COST and an updated revised version of the report must be re-submitted to the COST Association for review. When financial reports submitted by the Grant Holder reveal discrepancies that are only identified after the Grant Period has been closed and / or in the event of an audit, the COST Association reserves the right to request the repayment of erroneously claimed funds.



#### 4. Dissemination and Publications tasks of the Grant Holder:

The Grant Holder must support the Action with the production of its publications and in monitoring the development and maintenance of the Action website.

#### 2.2.3. Financial Scientific and Administrative Coordination (FSAC)

The Financial, Scientific, Administration and Coordination (FSAC) budget line is a fixed percentage contribution afforded to the Grant Holder to support the execution of the administrative tasks relating to managing and coordinating scientific activities during a given Grant Period. The FSAC percentage, which can represent up to a maximum of 15% of the actual scientific expenditure, is defined in the approved Work and Budget Plan. At the end of each Grant Period, the applicable FSAC amount that can be afforded to the Grant Holder is calculated by applying the MC approved FSAC percentage against the eligible scientific expenditure incurred during the respective Grant Period.

When an Amendment to a Grant Agreement is necessary, a possible increase in the FSAC can be considered only if a valid justification is provided. The revised FSAC amount cannot exceed 15% of the amount allocated for scientific activities. The COST Association shall consider each request for an increase in FSAC on a case-by-case basis and will determine whether such an increase is justified and / or necessary.

### 2.3. COST Action Grant Agreement and Work and Budget Plan

For each approved COST Action, the COST Association and the Grant Holder must sign, in covenant, an Action Grant Agreement governing Grant Period's typically lasting 12 months.

For each Grant Period, the MC is required to plan, define and approve, in the guise of a Work and Budget Plan, the Action's scientific activities. Each Action has a designated budget amount which signifies the maximum financial contribution that will be provided by the COST Association for the given Grant Period. A COST Grant funds scientific activities under the following budget lines:

1. Meetings.
2. Training Schools.
3. Short Term Scientific Missions (STSM).
4. Dissemination activities and Publications.
5. Other Expenses Related to Scientific Activities (OERSA).

Budget lines 1-5 come under the collective heading: 'science expenditure'. The MC can rearrange the budget allocation for approved activities listed under 'science expenditure'.

6. Financial Scientific and Administrative Coordination tasks ((FSAC) - see Section 2.2.3.).

Budget line 6 is a fixed percentage contribution afforded to support Grant Holder's in administering and coordinating the approved scientific activities.

The scientific activities that can be performed throughout each Grant Period are captured in a Work and Budget Plan that must be approved by the Action Science Officer and by the MC before any scientific activities can commence. The Action's Science Officer must be promptly informed by the Action Chair when an approved activity has been cancelled. In addition, Science Officer approval is required to sanction the inclusion of additional activities that were not originally foreseen in the approved Work and Budget Plan. The approved Work and Budget Plan forms the Annex A to the Action Grant Agreement.

#### 2.3.1. COST Action Grant Agreement Amendment

An amendment to the Action Grant Agreement is mandatory when:

1. There is a change to the legal status of the Grant Holder.
2. A change of a Grant Period end date becomes necessary.
3. A change to the Action's budget is necessary (following the approval of a revised Work and Budget Plan that has been agreed by both the Action Science Officer and the Action's MC).



An amendment to the Action Grant Agreement should be signed by both the COST Association and the Grant Holder before the end date of the Grant Period.

## 2.4. Payment Modalities

Payment requests are linked to the financial reporting requirements specified within the respective Action Grant Agreement. It is essential that each Grant Holder and the respective Action's MC take all the necessary measures to meet their reporting requirements in line with the time frames specified in the Action Grant Agreement.

Grant payments are processed by instalments in EUR and can only be paid into the Grant Holder's institutional bank account. Grant payments cannot be paid into an individual's private bank account. Bank and / or currency related charges linked to Grant Holder Institutions receiving Grant payments are not eligible under the COST Grant System and must be borne by each respective Grant Holder Institution.

1. For the Action's first Grant Period, a first instalment of 65% of the allocated Grant amount is transferred to the Grant Holder only after the Grant Agreement has been signed by both parties. The payment of first instalments for all subsequent Grant Period's requires that Yearly Financial Reports (YFR) detailing eligible expenses for the preceding Grant Period must be validated by the COST Association before the associated transfer of funds can be made. If the entire Grant amount has been paid to a Grant Holder in any given Grant Period, then any underspend will be automatically deducted from the amount paid to the Grant Holder for the first instalment of the subsequent Grant Period.
2. For all Grant Periods, a second instalment concerning the allocated Grant amount can be made with the following considerations:
  - the amount to be paid must be coherent with the amounts stated on the Intermediate Financial Report (IFR) – typically, an amount of up to 35% of the allocated Grant amount can be requested;
  - the request for payment is to be submitted between month 6 and 8 of the relevant Grant Period.

Each Grant Holder can request less than the maximum permissible amount when requesting their second instalment. This may give rise for the need for a third instalment concerning a balance payment. A third instalment can only be processed after the submission and validation of an IFR or a YFR. This third payment option is subject to COST Association approval.

### 2.4.1. Returning unspent funds

The COST Association reserves the right to reclaim funds from the Grant Holder when:

1. There is an under-spend at the end of the last Grant Period of the Action.
2. There is an under-spend at the end of a Grant Period where a change of Grant Holder is required.
3. The non-fulfilment of the Grant Holder's contractual obligations and / or the non-performance of their tasks and responsibilities are discernible.

In any of the aforementioned scenarios, the Grant Holder has to provide the COST Association with a finalised Yearly Financial Report (YFR) in order to bring the respective Grant Period to an end. When the YFR has been validated by the COST Association and an under-spend is evident, the COST Association will request the repayment of the unspent funds.

## 2.5. Non-Fulfilment of Contractual Obligations or Mismanagement of Funds

Mismanagement of the allocated funds, non-fulfilment of the Grant Holder's contractual obligations and the non-performance of the tasks and responsibilities expected of the Grant Holder may lead to one or all of the following scenarios:

1. The suspension of all pending and / or future payments and the recovery of the amounts already paid.
2. The suspension or cancellation of the Action Grant Agreement.
3. A replacement of the Grant Holder.
4. Financial penalties may be incurred as specified in the relevant section of the signed Grant Agreement.





## 2.6. e-COST and Strong Authentication

It is compulsory that all Grant Holders use the online Action management tool: e-COST at <https://e-services.cost.eu>.

e-COST is a technical platform that enables participants to submit their reimbursement claims electronically and as such enables Grant Holders to monitor the participation status of invitees / attendees for any given activity. e-COST also provides a 'real time' budgetary overview of any activity that has been encoded and actioned on the platform.

Any Grant Holder can choose to simplify the online e-COST based reimbursement procedure by opting to use the 'Strong Authentication' feature. This feature is applicable to all types of Meetings and requires users to register 'one time passwords' similar to the additional security layers found on many online banking facilities. Once registered, eligible participants can complete and submit their Online Travel Reimbursement Request (OTRR) forms and the relevant supporting documentation entirely online. This removes the requirement of eligible participant to physically print out and sign their TRR forms by hand and for them to send their OTRR forms (and supporting documentation) to their Grant Holder by post.

Grant Holders can opt to activate the Strong Authentication feature by making a formal request to the COST Association at the following email address: [helpdesk@cost.eu](mailto:helpdesk@cost.eu). Each Grant Holder must first, however, check that the requirements linked to the feature do not contravene their institutions fiscal obligations with respect to archiving documentation.

Once the Strong Authentication feature functionality has been activated, participants will be prompted to complete the Strong Authentication online registration procedure when they access their invitation email for the ensuing meeting. On finalising the registration procedure, each eligible participant will then be able to complete the reimbursement procedure entirely online.

For Grant Holders opting to use the Strong Authentication feature, the original invoices / receipts / supporting documents must be kept by each claimant up to the end date of the audit timeframe specified in the Grant Agreement (see Article 7) signed between COST and the Grant Holder. All Grant Holders managing Actions that opt for the Strong Authentication feature must archive legible copies (electronic copies will suffice) of all OTRRs and of all of the supporting documentation (including MC approvals) related to Meetings up to the end date of the respective audit timeframe.

Grant Holders choosing not to opt for the Strong Authentication feature must archive original (signed by hand) OTRR forms submitted by all participants along with legible copies (electronic copies will suffice) of all supporting documentation (including MC approvals) related to Meetings up to the end date of the audit timeframe that is specified in the Action Grant Agreement (see Article 7) signed between COST and the Grant Holder.

## 2.7. Other Expenses Related to Scientific Activities

Other Expenses Related to Scientific Activities (OERSA) are currency related bank fees or charges incurred by the Grant Holder when processing the payment of eligible expenses. These fees must be evidenced by proof of payment showing the nature of the expenses and the amounts that have been incurred. Bank and / or currency related charges linked to Grant Holder Institutions receiving Grant payments are not eligible under the COST Grant System and must be borne by each respective Grant Holder Institution.

In exceptional circumstances, an Action may need to undertake activities that are outside the remit of the eligible expenses detailed in this document. In such cases, expenses can be claimed and classified under the OERSA category but only after explicit approval is sanctioned by the COST Association and before any such expense has been incurred.



## 2.8. General Non-Eligible Expenses under the COST Grant System (CGS)

1. Identifiable indirect and direct taxes and duties, including Value Added Tax (V.A.T.)

V.A.T. is not a fee and is a non-eligible expense under the CGS, irrespective of whether the Grant Holder institution is subject to pay V.A.T. or not. V.A.T. cannot be claimed nor can it be reimbursed and must be paid using sources other than COST funds.

Taxes normally applicable according to national law with respect to the reimbursement of flat rates or fixed grants are not to be considered under the CGS due to the nature of COST funds. COST is exclusively funded by European public money and travel, accommodation and meal reimbursements paid to eligible COST Action participants are not taxable and cannot be deducted from amounts due.

2. Provisions for possible future losses or charges and for doubtful debt.
3. Debt and debt service charges.
4. Exchange losses.
5. Expenses related to any interest or duties.
6. Unnecessary or ill-considered expenses.
7. Marketing, sales and distribution expenses not directly related to the Action.
8. Expenses incurred or reimbursed from other sources with respect of another project.
9. Exchange rate losses and expenses related to a return on capital.
10. Expenses linked to activities that do not have a clear and recognisable association with supporting COST activities.
11. Bank and / or currency related charges linked to Grant Holder Institution's receiving Grant payments.

The Grant Holder must consult the COST Association when there is doubt about the eligibility of any expense or activity being supported or funded under the COST Grant System.



### 3. Meeting Types and Eligibility

COST supports different categories of meetings as part of its "Meetings" networking tool. The following considerations must be respected in all cases:

1. All activities must be approved by the MC and by the Action Science Officer. The Action Chair must acquire approval of the MC and the Action Science Officer for changes to the approved Work and Budget Plan such as the cancellation of activities and / or the inclusion of new additional activities not originally included in the approved Work and Budget Plan.
2. COST meetings, workshops and conferences must be held for the sole purpose of supporting the Action's scientific and networking activities in line with the objectives specified in both the Action's MoU and the approved Work and Budget Plans. In its role as organiser or co-organiser, the COST Action must be fully integrated into the scientific programme of the respective event / activity and must have direct involvement in the general organisation of the event. COST must be visible as an organiser or co-organiser on the event's specific website and its promotional materials.
3. For co-located meetings (co-located being multiple COST meetings being held over the same time period in the same venue / city), a limit of four Invited Speakers applies to the combined series of meetings. Only one Local Organiser Support claim can be afforded to support the entire series of co-located meetings with the COST contribution never exceeding EUR 10 000.
4. The MC must determine from amongst eligible participants those who are entitled to be reimbursed. The Action Chair (or Vice Chair if the Action Chair is affiliated to the Grant Holder Institution) can assume this responsibility if the MC formally gives them the mandate to act on their behalf.
5. All categories of Meetings (except Dissemination Meetings – see point 6 below / Section 3.3) must be held in a Participating COST Country.
6. Dissemination Meetings are high profile events / conferences not organised by the COST Action where MC Members or their Substitutes can attend for the purpose of disseminating their Action's activities. This meeting type must be formally approved by both the MC and by the Action's Science Officer unless the dissemination meeting in question has been originally foreseen in the approved Work and Budget Plan. Attendance at European conferences are preferred. Conferences held elsewhere can also be considered.

#### 3.1. Management Committee (MC) Meetings

The Management Committee is comprised of up to two MC Members per Participating COST Country. MC Members are nominated by their respective COST National Coordinator (CNC). The CNC can also nominate MC Substitutes or another country representative to replace MC Members at MC Meetings. A MC Member should always inform their Action Chair and the Action Grant Holder that their officially nominated MC Substitute will be replacing them at a relevant MC Meeting.

##### 3.1.1. Role of the MC within the Action

The purpose of a MC Meeting is to coordinate and organise the Action's scientific and networking activities in line with the objectives specified in both the Action's MoU and the approved Work and Budget Plans. Budgetary and strategic decisions linked to the management of a COST Action must adhere to the opinions and requests of the majority of the MC. Acquiring agreement within the MC with respect to the management and implementation of Action activities qualifies as MC approval.

There are two procedures that the MC can follow to acquire MC approval:

1. Simple majority vote at a MC Meeting - decisions taken at MC Meetings by majority vote can only take effect if at least two-thirds of the Participating COST Countries are present and have their vote recorded - each Participating COST Country has one vote.

Decisions taken by majority vote at MC meetings must be recorded in the minutes of the given meeting. The minutes recording the decisions must be filed with the documents that are relevant to why the MC approval was originally sought. Minutes of MC meetings must be communicated to the MC, the COST Association and uploaded onto the e-COST platform.



Or

2. The MC can also take decisions by means of a 'written procedure' which involves the Action Chair sending a communication, by email, detailing the need for MC approval to the entire MC or Core Group (subject to the Core Group having the formal mandate to make decisions on behalf of the MC) and must specify a date (of at least 7 days) up to which any MC Member or Core Group Member can contest their disapproval for implementing the proposed change. This 'written procedure' is commonly known as an "e-vote" and operates on the premise of presumed consent which means that if MC Members do not respond directly to the respective notifications within at set time frame (of at least 7 days), then the Action Chair and Grant Holder can assume that the MC are in agreement with the decision and can consider the resultant changes as being MC approved. If the majority of MC Members oppose the proposed changes then the intended change cannot take effect. The email used to secure MC approval by 'written procedure' must be filed with the documents that are relevant to why the MC approval was originally sought and must be uploaded onto the e-COST platform. The COST Association must be informed of the outcome of the decision. The outcome of the vote must be included in the minutes of the subsequent MC Meeting.

It is recommended that MC Meetings should be held in conjunction with another approved Action activity (e.g. WG Meetings, Workshops / Conferences) to consolidate travel expenses. COST Association representatives and all MC Members are automatically invited to attend MC Meetings. There must be no more than three MC Meetings per Grant Period and each MC Meeting must not last more than one full day.

### **3.1.2. Participants eligible to be reimbursed for their attendance at MC Meetings**

1. Up to two MC Members (or their Substitutes) from Participating COST Countries are eligible to be reimbursed for their attendance at MC Meetings. Each MC member can only be replaced by an officially nominated Substitute
2. MC Observers from approved Near Neighbour Country (NNC) Institutions - limited to one representative from each approved institution and up to a maximum of two representatives from each NNC
3. MC Observers from approved European RTD Organisations limited to one representative from each approved Organisation
4. Working Group leaders from Participating COST Countries in the exceptional cases where Working Group leaders are not MC Members

### **3.1.3. Participants not eligible to be reimbursed for their attendance at MC Meetings**

1. MC Observers from approved IPC Institutions, approved IO, the EC and EU Agencies
2. Invited Speakers
3. Any other participant not specifically mentioned as being eligible

## **3.2. All other Categories of Meetings (Excluding Dissemination Meetings)**

All other types of approved meetings, excluding Dissemination Meetings, focus their work on achieving the scientific and / or technological objectives of an Action in line with those objectives set out in the Action's MoU.

### **3.2.1. Participants eligible to be reimbursed for other types of Meetings**

1. Any Action Participant from Participating COST Countries
2. Any Action Participant from approved NNC Institutions
3. Any Action Participant from approved European RTD Organisations
4. Invited Speakers from Participating COST Countries
5. Up to four Invited Speakers from: those researchers whose primary affiliation is with an institution located in a non-Participating COST Country (which includes those researchers in COST Countries listed as being under intention or researchers in COST Countries who have not yet obtained MC approval to participate in the Action), researchers in non-approved NNC institutions and researchers in any non-approved IPC institution

Invited Speakers are specialists who are not Action Participants but can partake in one COST Action meeting throughout the lifetime of the Action. Repeated participation of the same Invited Speakers cannot be funded



under the COST Grant. Invited Speakers must be invited and listed as a speaker on the agenda of the relevant Action meeting.

### **3.2.2. Participants not eligible to be reimbursed for other types of Meetings**

1. MC Observers from approved IPC Institutions, approved IO, the EC and EU Agencies
2. Any other participant not specifically mentioned as being eligible

### **3.3. Dissemination Meetings**

Dissemination Meetings are high profile events or conferences not specifically organised by the COST Action. Preferably, MC Members or their Substitutes should attend these meetings for the purpose of disseminating their Action's achievements. The following conditions apply to this meeting type:

1. The participation of eligible participants at Dissemination Meetings must be pre-approved by both the MC and by the Action's Science Officer. Attendance at European conferences is preferred. However, conferences held elsewhere can also be considered;
2. For each Grant Period, a maximum of two MC Members or their Substitutes are eligible to be reimbursed for their attendance at approved Dissemination Meetings. Repeated attendance at Dissemination Meetings by the same MC Members or MC Substitutes across Grant Periods should be avoided;
3. All eligible Action representatives must make an oral presentation at the conference in question and must be listed as a speaker in the official event or conference programme. The main subject of the oral presentation / speech at the approved event or conference must result in promoting the scientific activities being performed by the COST Action;
4. Eligible participants may receive financial support for their travel, accommodation and meal expenses in line with the eligibility rules detailed in Section 4;
5. In addition to the provisions specified in point 4 (see above), a contribution of up to a maximum of EUR 500 can be claimed for conference fees incurred by eligible participants. When meal and accommodation expenses are supported by the hosting institution as part of the provisions offered in their conference package, the accommodation and meal allowances afforded to each eligible participant must be deducted accordingly. The reimbursement of a conference fee requires a claimant to submit supporting documentation evidencing that the amount in question was incurred.

#### **3.3.1. Participants eligible to be reimbursed**

1. Action Participants from Participating COST Countries

#### **3.3.2. Participants not eligible to be reimbursed**

1. Researchers located in a non-Participating COST Country (which includes those researchers in COST Countries listed as being under intention or those researchers in COST Countries who have not yet obtained MC approval to participate in the Action)
2. MC Observers from approved IPC Institutions, approved IO, the EC and EU Agencies and approved European RTD Organisations
3. Any other participant not specifically mentioned as being eligible



## 4. Meetings – Financial Support

The MC must determine from amongst eligible participants those who are entitled to be reimbursed. The Action Chair (or Vice Chair if the Action Chair is affiliated to the Grant Holder Institution) can assume this responsibility if the MC formally gives them the mandate to act on their behalf. Eligible and entitled to be reimbursed participants can receive financial support for their travel, accommodation and meal expenses in line with the eligible expenses detailed in Section 4.1.

### Participants eligible to be reimbursed should:

1. Choose the most economical means of transportation.
2. Make their transportation arrangements as early as possible upon receipt of their official invitation to the meeting.

### In order for eligible participants to be reimbursed they must:

1. Register for an e-COST profile at <https://e-services.cost.eu> - each participant must also add their bank details to their e-COST profile.
2. Sign the attendance list on each day that they attend the meeting. Please note that this requirement is not applicable to the Dissemination Meetings category - see Section 3.3.
3. Declare via e-COST when submitting their Online Travel Reimbursement Request (OTRR) that they will not receive a reimbursement or an allowance from a third party to support their attendance at the approved COST activity for where they are submitting a claim - double funding is not permitted. The COST Association reserves the right to contact any beneficiary of COST funds and / or their institution or any other relevant third party when double funding is suspected.
4. Submit to the respective Grant Holder, a completed OTRR within 30 calendar days after the end date of the approved meeting.
5. Upload legible copies of all invoices / receipts and relevant supporting documents onto e-COST.

### When using Strong Authentication:

- Each Grant Holder must archive legible copies (electronic copies will also suffice) of all OTRRs and of all of the supporting documentation (including MC approvals) related to Meetings up to the end date of the respective audit timeframe as indicated in the Grant Agreement (see Article 7) signed between the COST Association and the Grant Holder.
- Each claimant must archive original invoices / receipts until the end date of the audit timeframe specified in the Grant Agreement (see Article 7) signed between the COST Association and the Grant Holder.

### When not using Strong Authentication:

- Grant Holders must archive original (signed by hand) OTRR forms along with legible copies of all supporting documentation (electronic copies will also suffice) including MC approvals related to Meetings up to the end date of the audit timeframe that is specified in the Action Grant Agreement (see Article 7) signed between the COST Association and the Grant Holder.

All payments made to eligible participants are in Euro at an exchange rate automatically calculated by e-COST which uses the conversion rate applicable at the end date of the meeting in question. Fees incurred by a Grant Holder in relation to returned or rejected payments due to incorrect bank account details being provided by a beneficiary of COST funds can be subtracted from the payable amounts.



## 4.1. Eligible Expenses

### 4.1.1. Accommodation (which also covers breakfast expenses)

When claiming for accommodation expenses the following conditions apply:

1. The reimbursement of incurred accommodation expenses is paid as a flat rate for a set amount of up to a maximum of EUR 120 per person per night. This set amount includes a provision to cover breakfast expenses. No invoices issued from accommodation providers are required. The MC may decide to apply a reduced ceiling on the applied flat rate for accommodation expenses. In such cases, all participants must be notified of the revised flat rates before receiving their formal invitations via e-COST. The same accommodation flat rate amount must be afforded to all eligible participants attending a given event.
2. The maximum number of nights that can be claimed for by an eligible participant is calculated against the actual number of days the participant attends the approved activity (as confirmed against their signature on the official attendance list for each day of the event that they attend), plus 1 night, permitting, if applicable, the participant to arrive at the vicinity of the event on the evening before the activity commences.
3. Accommodation expenses must be paid by each individual participant.
4. When an eligible participant shares their hotel room with another eligible participant, then only one participant can submit a claim for their accommodation expenses.
5. An eligible participant residing in the same city as where the approved activity is being held should not claim for accommodation expenses.
6. Requests for extra night's accommodation must be approved by the COST Association prior to any related expense being paid to a participant.

### 4.1.2. Meals

When claiming for meal expenses the following conditions apply:

1. Meal expenses are reimbursed against flat rates only (at a maximum of EUR 20 per meal). No invoices or receipts from the meal providers are required. The MC may decide to apply a reduced ceiling on the applied flat rate for meal expenses. In such cases, all participants must be notified of the revised flat rates before receiving their formal invitations via e-COST. The same meal flat rate amount must be afforded to all participants.
2. A maximum of up to two meals per day are eligible (two meals strictly concern lunch and dinner provisions - breakfast expenses are not an eligible expense – see Section 4.1.1.).
3. Meals provided from other sources including the Local Organiser must be deducted from the number of eligible meals that can be afforded to a participant.
4. Requests for extra meals must be approved by the COST Association prior to any related expense being paid to a participant.

### 4.1.3. Long distance (cross-border) travel expenses

Long distance travel is when an eligible participant travels across national borders from the country where he / she is residing (as registered on their e-COST profile) directly to where the approved COST meeting is being held and back to the country where he / she is residing. Each eligible participant is entitled to claim for travel expenses in line with the conditions detailed in this section irrespective of the dates of travel provided they chose the most economical means of transportation and make their travel arrangements as early as possible upon receipt of their official invitation to the event.

The following conditions apply to the different modes of permissible long distance travel options as listed below:

#### 1. Air travel

- air travel is always classified as being long distance travel;
- the supporting documents provided by the eligible participant must clearly detail the name of the service provider, the mode of transport taken, the full price of the ticket, the name of the passenger,



the travel dates, departure and arrival times and the booking class (an invoice only showing the amount will not suffice);

- only economy class tickets are eligible to be reimbursed;
- air fares cannot exceed EUR 1 200. Air fares that exceed EUR 1201 require explicit approval from the COST Association prior to the event taking place and before the ticket is purchased by the eligible participant;
- seat reservations and luggage transportation expenses are eligible to be reimbursed;
- administrative fees charged by travel agencies are eligible to be reimbursed.

## 2. Train or Bus travel

An eligible participant travelling by train or bus crossing national borders from the country where he / she is residing (as registered on their e-COST profile) to the country where the approved COST meeting is being held and back again must respect the following criteria:

- the supporting documents provided by eligible participants must clearly detail the name of the service provider, the mode of the transport taken, the full price of the ticket and the date of travel;
- first, second and business class tickets are eligible to be reimbursed;
- supplements for fast trains and sleeper trains are eligible to be reimbursed.

## 3. Car travel

An eligible participant travelling by car crossing national borders from the country where he / she is residing (as registered on their e-COST profile) to the country where the approved COST meeting is being held and back again must respect the following criteria:

- car travel is limited to a maximum distance of 2 000 km for the entire journey;
- car travel can be reimbursed at EUR 0.20 per km, when one eligible participant is travelling;
- car travel can be reimbursed at EUR 0.30 per km, when additional participants who are also eligible to be reimbursed are travelling in the same vehicle. Only the driver can be reimbursed. The names of the other eligible passengers must be mentioned on the remarks section of the OTRR submitted by the driver;
- submission of a proof of distance travelled by means of a print out from Google maps or another reputable online route planner showing the route taken and the kilometres travelled;
- parking expenses are eligible to be reimbursed based on the submission of receipts / invoices and can only cover the time period relevant to the approved activity (parking expenses can be claimed under Local transport expenses – Parking expenses, see Section 4.1.4.);
- additional accommodation expenses, fuel expenses, tolls charges and car rental expenses are not eligible to be reimbursed.

## 4. Ferry travel

An eligible participant travelling by ferry from the country where he / she is residing (as registered on their e-COST profile) to the country where the approved COST meeting is being held and back again can be reimbursed. Supporting documents provided by eligible participants must clearly detail the name of the service provider, the mode of the transport, the full price of the ticket and the date of travel.

### Travel derogations:

Travelling to and from countries other than that where the approved meeting is being held and the country where the eligible researcher is residing (as registered on their e-COST profile) is a rule derogation and must be explained and detailed by the participant on the relevant claims section on e-COST and on the remarks section on their submitted Online Travel Reimbursement Request (OTRR) form. When this type of rule derogation is evident, the participant in question must submit an OTRR and a justification which must be accompanied with the following:

- the full travel itinerary and the invoice / receipt for the actual ticket that was purchased along with all of their other supporting documents;
- Comparative quotes sourced from a print-out from a reputable online travel search engine (Skyscanner, Expedia, Opodo etc.) generated at least one month before the start date of the meeting listing the most economical means of travel close to the dates of the meeting for the expectant journey (the expectant journey being as if the participant travelled from the country where they are residing (as registered on their e-COST profile)) to the country where the approved activity is being





held and back again. The participant can never be reimbursed for more than the cheapest means of travel substantiated on the submitted comparative quotes and never more than the amount that was actually paid for the travel ticket in question. The lower of the two amounts determines the maximum sum that can be reimbursed to the claimant.

#### 4.1.4. Local transport

Local transport is when an eligible participant's uses travel options that start and finish within one country's national borders - specifically not travelling across national borders.

The following conditions apply to the different modes of permissible local transport options:

##### 1. Public transport

Public transport expenses are for bus, train, metro and tram travel within one country.

The reimbursement rules for public transport (bus, train, metro and tram) are as follows:

- if the amount claimed for the entire journey is equal to or less than EUR 25, then no supporting documents are required. In any case, the details of the relevant journey(s) must be indicated on the OTRR (for both the outbound and inbound journeys);
- if the amount claimed for the entire journey is more than EUR 25, then supporting documents justifying the total amount claimed must be provided by the participant. All submitted invoices / receipts must clearly detail the name of the service provider, the full price of the ticket and the date of travel. All segments of the journey must be detailed on the claimants OTRR.

##### 2. Taxi expenses

An eligible participant is permitted to claim taxi expenses in the following instances:

- when public transport is not available; and / or
- if taxis are taken before 7 am for an early travel departure and / or are taken after 10 pm due to a late arrival.

Taxi expenses up to a maximum of EUR 80 for the entire journey can be claimed by eligible participants if either of the above criteria have been respected. Taxi expenses can only be paid against the amounts detailed on taxi receipts. Taxi receipts must clearly detail the name of the service provider, the full price of the journey and the date of travel.

##### 3. Car travel

An eligible participant travelling by car within one country - specifically not travelling across national borders. can be reimbursed in line with the criteria detailed in Section 4.1.3. - Car travel.

##### 4. Parking expenses

Parking expenses are eligible to be reimbursed against the submission of receipts / invoices. An eligible participant can only claim for parking expenses incurred for the timeframe that coincides with the approved activity.

##### 5. Ferry travel

An eligible participant travelling by ferry for travel starting and finishing within one country's territorial waters can claim for local ferry expenses. The submitted invoice / receipt must clearly detail the name of the service provider, the full price of the ticket and the date of travel.

For all permissible modes of transport, as detailed in Section 4.1.3. and Section 4.1.4. (excluding tickets related to air travel whereby the name of the passenger is always required), it is understood that in certain instances, expenses such as taxi receipts and certain train / bus / metro / tram / ferry tickets will not contain the name of the passenger (s) and / or the full travel itinerary. In such cases, the supporting documents provided by the eligible participant must clearly detail the name of the service provider, the mode of transport taken, the full price of the ticket and the date of travel.



#### 4.1.5. Other travel expenses

##### 1. Visa expenses

Visa fees relevant to attending approved COST meetings are eligible to be reimbursed. All eligible claimants must validate the incurred amount by producing supporting documents such as a receipt / stamp from the embassy / consulate issuing the visa which clearly shows the amount paid and the conditions of the acquired visa. The COST Association and the Action Grant Holder cannot be held responsible in cases where researchers do not secure the necessary travel documents / visas needed to facilitate their participation in approved COST activities. In such instances, the researcher will not be entitled to be reimbursed for any incurred expenses.

##### 2. Expenses claimed specifically due to medical illness and cases of Force Majeure

If an eligible participant (or a first degree relative of an eligible participant) suffers from a medical illness or if an eligible participant encounters a case of Force Majeure (e.g. a strike or natural disaster) and, as a result, there is an expressed need to cancel / change travel ticket (s) and / or hotel reservation (s), then non-refundable amounts or additional expenses can be considered as being eligible for reimbursement. The non-refundable amounts or additional expenses linked to the above must always be calculated against the face value of the incurred travel, accommodation and meal expenses (face value being the amounts evidenced on submitted receipts / invoices). The maximum thresholds governing eligible travel expenses (see Section 4.1.3., 4.1.4. and 4.1.5.) must be respected. Extra accommodation and meal expenses being claimed due to medical illness / Force Majeure can never exceed the MC agreed set flat rate amounts for the given activity.

Each eligible participant claiming expenses linked to medical illness / Force Majeure must submit a completed, signed and dated OTRR, all of the relevant invoices and receipts and if applicable, a statement from the respective service provider (s) (airline company, hotel etc.) detailing the non-refundable amounts. Claimants must also always submit to their Grant Holder, written documentary evidence justifying their claim – i.e. submitting a medical certificate in cases related to medical illness or a statement from the airline company / service provider in cases linked to Force Majeure substantiating the nature of the Force Majeure. The Grant Holder must in turn submit all supporting documentation provided by the participant to the COST Association for formal approval prior to the respective claim being paid to the participant.

The COST Association considers each claim request linked to medical illness and Force Majeure on a case by case basis and reserves the right to reject any such request.

#### 4.2. Meetings: Non-Eligible Expenses

1. Registration fees, lecture fees, honoraria.
2. Transportation expenses / postage associated with obtaining visas.
3. Health related expenses; life and medical insurance.
4. Travel cancellation insurance and luggage insurance.
5. Fees, charges and/or penalties linked to a participant changing or having to rebook travel tickets.
6. Additional accommodation expenses, fuel expenses, toll charges and car rental expenses linked to car travel.
7. Wi-Fi, telephone, internet and mini-bar consumption expenses.
8. Printing and postage expenses.
9. Regional and / or national taxation fees; stamp duty expenses.



## 5. Training Schools

### 5.1. Training Schools – Eligibility Rules

COST supports the participation of two categories of participants for their attendance at approved Training Schools:

1. Trainers can be reimbursed for their travel, accommodation and meal expenses in line with the eligibility rules specified in Section 4. Lecture fees for Trainers are not eligible to be reimbursed.
2. Trainees are entitled to receive a fixed Grant in line with the considerations specified in Section 5.3.

The organisational expenses linked to hosting a Training School can be claimed under the Local Organiser Support mechanism - see Section 6: Local Organiser Support. An Action may decide to host multiple meetings in conjunction with a Training School over the same time period in the same venue / city. In such cases, one LOS claim can be afforded to support the entire series of meetings and a separate LOS claim can be afforded to support the Training School. For each individual LOS claim, the COST contribution can never exceed EUR 10 000.

The following considerations must be respected when organising a Training School:

1. The MC must define from amongst eligible participants those Trainers who are to be reimbursed. The MC must also define the financial contribution (in the form of a Trainee Grant) for each eligible Trainee who will be attending the approved Training School. The MC can delegate the pre-mentioned tasks to the Action Chair (or Vice Chair if the Action Chair is affiliated to the Grant Holder Institution).
2. A Training School must have COST Action objectives as its main focus. The COST Action also has to be one of the primary organisers of the Training School and must be clearly promoted on all dissemination channels, namely the official website of the Action / event, brochures and all training material.
3. A Training School must be held in a Participating COST Country or in an approved NNC institution.
4. A reasonable country balance should be respected concerning Trainee participation.

All attendees at approved Training Schools must sign the meeting attendance list on each day that they attend the event. All attendees must also register for an e-COST profile at <https://e-services.cost.eu> - each participant must add their bank details to their e-COST profile prior to receiving their e-COST invitation.

Trainers eligible to be reimbursed:

1. Trainers from Participating COST Countries
2. Trainers from approved NNC institutions
3. Trainers from approved IPC institutions
4. Trainers from approved European RTD Organisations
5. Up to four Invited Speakers from: those researchers whose primary affiliation is with an institution located in a non-Participating COST Country (which includes those researchers in COST Countries listed as being under intention or researchers in COST Countries who have not yet obtained MC approval to participate in the Action), researchers in non-approved NNC institutions and researchers in any non-approved IPC institution

Invited Speakers are specialists who are not Action Participants but can partake in one Training School throughout the lifetime of the Action. Repeated participation of the same Invited Speakers cannot be funded under the COST Grant. Invited Speakers must appear as a speaker on the agenda of the Training School.

Trainers not eligible to be reimbursed:

1. Trainers from approved IO, the EC and EU Agencies
2. Any other Trainers not specifically mentioned as being eligible

Trainees eligible to be reimbursed:

1. Trainees from all COST Countries
2. Trainees from approved NNC institutions
3. Trainees from approved European RTD Organisations

Trainees not eligible to be reimbursed:

1. Trainees from approved IPC institutions
2. Trainees from approved IO, the EC and EU Agencies
3. Any other Trainees not specifically mentioned as being eligible

## 5.2. Training School Trainers – Financial Support

Trainers can be reimbursed in line with the eligible travel, accommodation and meal expenses detailed in Section 4. Lecture fees and honoraria for Trainers are not eligible to be reimbursed.

Each Trainer must register a profile on e-COST at <https://e-services.cost.eu> - each Trainer must add their bank details to their e-COST profile.

## 5.3. Training School Trainees – Financial Support

The MC must define the financial contribution (in the form of a Trainee Grant) for all Trainees who will be attending the approved Training School. The MC can delegate the pre-mentioned task to the Action Chair (or Vice Chair if the Action Chair is affiliated to the Grant Holder Institution). Trainee Grants do not necessarily cover all expenses related to attending the Training School. The Trainee Grant is a contribution to the overall travel, accommodation and meal expenses of the Grantee. Different Grants amount can be attributed to each trainee.

The amount afforded to each eligible Trainee must respect the following considerations:

1. Each Trainee must register for an e-COST profile at <https://e-services.cost.eu> - each Trainee must add their bank details to their e-COST profile.
2. The total Grant awarded to each eligible Trainee cannot exceed EUR 1500.
3. The amount afforded for accommodation and meal expenses cannot exceed a total amount of EUR 160 per day. This amount should be calculated with a consideration for the cost of living in the city / country where the Training School is being held.



## 6. Local Organiser Support (LOS)

### 6.1. Local Organiser Support (LOS) Rules

The LOS is a contribution to the overall expenses related to organising approved Meetings (excluding Dissemination Meetings), Conferences, Workshops and / or Training Schools. The Local Organiser can, in agreement with the Action Chair (and / or Action Vice Chair if the Action Chair is affiliated to the Grant Holder Institution), choose between 2 reimbursement modalities which determine the basis for calculating the LOS amount that can be claimed.

LOS can only be paid into an institutional bank account and never into a personal bank account.

#### 6.1.1. LOS financial support / reimbursement modalities

1. The first reimbursement modality enables the Local Organiser to claim a lump sum of up to EUR 20 per participant for each day of the approved activity.

For the first reimbursement modality, the following conditions are applicable when submitting a Local Organiser Support claim:

- a maximum of EUR 5 000 can be claimed;
- a participant's signature can be counted towards the eligible lump sum amount that can be claimed regardless of the eligibility status of each signee;
- attendance must be evidenced by each participant signing the attendance list for each day they attended the approved activity;
- the Local Organiser must upload, onto the e-COST platform, the meeting / Training school attendance list(s) for each day of the approved activity.

Invoices do not need to be submitted by the Local Organiser for the first reimbursement modality.

The Action Chair (or Vice Chair if the Action Chair is affiliated to the Grant Holder Institution) can choose to approve an amount lower than what the lump sum amount of EUR 20 per participant for each day the participant attended the approved activity permits.

Or

2. The second reimbursement modality enables the Local Organiser to claim expenses which are justified against invoices. The expenses claimed have to be itemised by means of the Local Organiser submitting a breakdown of eligible expenses. V.A.T. listed on invoices cannot be claimed by the Local Organiser. The claimed expenses must strictly adhere to the category of eligible expenses listed in Section 6.2.

For the second reimbursement modality, the following conditions are applicable when submitting a Local Organiser Support claim:

- a maximum of EUR 10 000 can be claimed;
- a final breakdown of eligible expenses must be encoded into e-COST by the Local Organiser. The Local Organiser must upload onto e-COST all of the invoices concerning the encoded eligible expenses;
- V.A.T. cannot be claimed by the Local Organiser;
- the Local Organiser must upload, onto the e-COST platform, the meeting / Training school attendance list(s) for each day of the approved activity.

#### 6.1.2. LOS for co-located Action activities

An Action may decide to host multiple meetings and / or a Training School over the same time period in the same venue. In such cases, the series of meetings and the Training School are considered to be two separate



activities. Therefore, one LOS contribution can be afforded to support the entire series of co-located meeting activities and a second separate LOS contribution can be afforded to support the Training School.

### **6.1.3. LOS when co-organising activities with another COST Action**

A COST Action may decide to co-organise an event with another COST Action. In such cases:

- LOS claims can be submitted by only one of the COST Actions;
- a single LOS Claim can be afforded to support the entire series of co-organised, co-located COST meetings with the COST contribution never exceeding EUR 10 000;
- a single LOS Claim can be afforded to support a co-organised COST Training School with the COST contribution never exceeding EUR 10 000.

### **6.1.4. LOS when co-organising COST Action activities with an external conference**

A COST Action or several COST Actions working together in a synergetic manner may wish to co-organise a COST activity with an external event. In such cases:

- there must be a dedicated COST session visible within the external event's programme;
- COST must be visible as a co-organiser on the event's specific website and publication / dissemination materials;
- a single LOS claim can be afforded to support the entire series of co-located COST meetings with the COST contribution never exceeding EUR 10 000;
- a single LOS Claim can be afforded to support a co-organised Training School with the COST contribution never exceeding EUR 10 000.

The COST Association may request that the Grant Holder and / or the Local Organiser provide a breakdown of income and expenditure associated with an entire event to assure that COST activities have not generated a profit.

## **6.2. LOS Eligible Expenses**

The following expenses are eligible to be claimed under LOS:

1. Rental of rooms and technical equipment.
2. Photocopying and the printing of programmes, book of abstracts, book of proceedings, flyers etc.
3. Phone, fax and mailing for announcements.
4. For sizable meetings, up to a maximum of 15% of the eligible LOS amount can be claimed by the Local Organiser to support the administrative and secretarial expenses linked to hosting and organising the approved scientific activity.
5. Field trip expenses if scientifically justified and relevant to the objectives of the approved Meeting / Training School.
6. Coffee breaks, refreshments and light lunches (light lunches are wraps / sandwiches / finger food etc.) – light lunches count as one meal when calculating an eligible participant's meal provision. This means that any light lunch offered to an eligible participant (irrespective of where the funding for the lunch is sourced) is to be counted as one meal and must be deducted from the daily meal allowance afforded to each participant.
7. One single networking dinner for the entire meeting duration which has to be deducted from the daily meal allowance of each eligible participant.
8. Consumables purchased for Training Schools (see Section 5) such as laboratory materials and / or the rental of scientific equipment. The quantity and nature of the purchased or rented consumables must be coherent with the needs and requirements of the Action Participants that will attend the approved activity.

### 6.3. LOS Non Eligible Expenses

The following expenses cannot be claimed under LOS:

1. V.A.T. and any other indirect taxes.
2. Any meal exceeding the one single networking dinner limit.
3. Group accommodation bookings.
4. Accommodation bookings for individual participants.
5. Translation expenses.
6. Field trip expenses without relevant scientific justification.
7. Purchase of technical equipment and electronic devices such as mobile phones, computers, printers etc.
8. Any additional expenses not listed in the list of eligible expenses detailed in Section 6.2.



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## 7. Short Term Scientific Missions (STSM)

### 7.1. Short Term Scientific Missions (STSM) - Eligibility Rules

Short Term Scientific Missions (STSM) are exchange visits aimed at supporting individual mobility, strengthening existing networks and fostering collaboration between researchers. A STSM should specifically contribute to the scientific objectives of the COST Action, whilst at the same time allowing those partaking in the missions to learn new techniques, gain access to specific data, instruments and / or methods not available in their own institutions / organisations.

STSM applicants must be engaged in an official research programme as a PhD Student or postdoctoral fellow or can be employed by, or affiliated to, an Institution or legal entity which has within its remit a clear association with performing research. The institutions / organisations where applicants pursue their main strand of research are considered as Home institutions. The Host institution is the institution / organisation that will host the successful applicant.

The following table shows the scenarios available to eligible STSM applicants:

Home Institution	Host Institution
From a Participating COST Country	To another Participating COST Country
	To an approved NNC institution
	To an approved IPC institution
	To an approved EC / EU Agency / an approved European RTD Organisation or an approved International Organisation
From an approved NNC institution	To a Participating COST Country
From an approved European RTD Organisation	To a Participating COST Country

Eligible STSM applicants can submit their STSM applications online at: [www.cost.eu/STSM](http://www.cost.eu/STSM).

The evaluation of each received STSM application is performed by the Action's MC. The Action Chair (or Vice Chair if the Action Chair is affiliated to the Grant Holder Institution) or the appointed STSM Coordinator / Committee can assume this responsibility if the MC formally gives them the mandate to act on their behalf. The evaluation criteria defined by the MC should be communicated to all potential applicants.

The selection of successful STSM applicants must consider the scientific scope of the proposed mission and how the mission can support the Action in achieving its scientific objectives. There should be special considerations made by the MC with respect to supporting COST policies on promoting gender balance, enabling Early Career Investigators (ECI) and broadening geographical inclusiveness.

STSM must respect the following criteria:

1. They must have a minimum duration of 5 days.
2. They must have a maximum duration of 90 days.
3. STSM need to be carried out in their entirety within a single Grant Period and always within the Action's lifetime.

Specific additional provisions have been enacted by the CSO to encourage the participation of Early Career Investigators (ECI) in STSM.

To qualify for these specific provisions, the following conditions apply:

1. The mission must have a minimum duration of 91 days.
2. The mission must have a maximum duration of 180 days.
3. STSM performed by ECI need to be carried out in their entirety within a single Grant Period and always within the Action's lifetime.





The COST Association and the Grant Holder of the Action are not to be considered as being an STSM Grantee's employer. STSM Grantees must make their own arrangements for all provisions related to personal security, health, taxation, social security and pension matters.

## 7.2. STSM Financial Support

An STSM grant is a fixed financial contribution which takes into consideration the budget request of the applicant and the outcome of the evaluation of the STSM application. STSM Grants do not necessarily cover all expenses related to undertaking a given mission. A STSM Grant is a contribution to the overall travel, accommodation and meal expenses of the Grantee.

The calculation of the financial contribution for each STSM must respect the following criteria:

- up to a maximum of EUR 2 500 in total can be afforded to each successful STSM applicant;
- up to a maximum of EUR 160 per day can be afforded for accommodation and meal expenses.

For ECIs, the calculation for an increased financial contribution must respect the following criteria:

- up to a maximum of EUR 3 500 in total can be afforded to ECIs for missions with a duration of between 91 and 180 days;
- up to a maximum of EUR 160 per day can be afforded for accommodation and meal expenses.

The Action Chair (or Vice Chair if the Action Chair is affiliated to the Grant Holder Institution) and / or the appointed STSM Coordinator / Committee can approve differentiated country rates to cover accommodation and meal expenses based on the perceived cost of living in the host country.

Once the STSM has been completed, the Grantee must submit a scientific report to the Action Chair (or Vice Chair if the Action Chair is affiliated to the Grant Holder Institution), the appointed STSM Coordinator / Committee and to the Host institution.

Payment of the Grant is subject to the scientific report being approved by the Action Chair (or Vice Chair if the Action Chair is affiliated to the Grant Holder Institution) and / or the appointed STSM Coordinator / Committee and a senior researcher affiliated to the Host institution. This formal acceptance of the scientific report has to be sent to the Grant Holder for archiving purposes.



## 8. COST Action Dissemination

COST provides financial support for the production of dissemination material (see below Section 8.1). In order to be eligible for funding, this material must be a direct result of work performed by the Action and must be authored by different participants from 3 (three) different Participating countries. Dissemination material must reflect the Action's objectives, detailed in the Action's MoU. Wherever possible, material should be made available under an Open Access licence to ensure that the content is made available to a large scientific audience.

Dissemination material generated from work performed by the COST Action fall under two categories:

1. Material produced during an Action's lifetime funded under the COST Grant and paid directly by the Action's Grant Holder - see also Section 8.1.
2. Final Action Dissemination material produced at the end of an Action's lifetime, funded by a specific, additional grant and also managed directly by the Action's Grant Holder - see also Section 8.2.

COST Actions must take care of integrating the COST logo in any material presented at conferences, workshops and events. The objective is to clearly assign the content not only to a COST Action but to COST as a framework. Consequently, whenever COST Actions participate in conferences and events, the Action representative(s) must clearly stipulate that the work has been supported by COST and include the COST logo in their displayed material, in addition to the COST Action logo which certain COST Actions might want to develop.

As the COST Action representatives solely represent themselves or the COST Action, they are not allowed to use the corporate COST PowerPoint template or COST stationery such as Word templates (e.g. for documents or correspondence). Exceptions are dedicated COST Sessions and COST workshops/meetings.

Whenever COST Actions organise (or co-organise) an event, open to external attendance, the COST Action needs to be clearly referenced in the event dissemination materials, including the COST logo, Action number and title. However, COST Actions cannot sponsor events.

### 8.1. Dissemination Material

The Action's dissemination strategy is detailed in the Memorandum of Understanding (MoU). All dissemination activities and material produced must be in line with the dissemination strategy and the purpose of the COST Action. Dissemination material must be described in the Work and Budget Plan approved by the COST Association and the Management Committee (MC).

In order to ensure the material produced complies with the COST corporate identity, please refer to the branding section in the Guidelines for Dissemination, available on the COST website.

Dissemination material must be available for audit purposes and copies will be provided to the COST Association upon request.

#### 8.1.1. Eligible expenses

The COST Grant can support expenses related to the production of the following dissemination material:

- Website
- Material for display or distribution (flyers, posters etc.)
- Multimedia content
- Publications (peer reviewed journal papers, book of abstracts, handbooks, guidelines etc.)

The following expenses can be considered as eligible (excl. V.A.T.):

1. Open Access licenses or the purchase and distribution of a fixed number of copies of high-quality publications produced by a renowned publisher (usually books or journals).
2. Proofreading, editing, layouting, production and distribution expenses.



COST does not offer sponsorship for COST Action booths at conferences or other events.  
COST does not cover expenses for the creation of databases meant for dissemination purposes.  
V.A.T. is not eligible for reimbursement.

#### Special provisions for developing and maintaining Action websites

Action websites may vary considerably in scope and content. The allocation of funds supporting website development must be clearly linked to supporting the Action's objectives. Expenses related to Action websites must not exceed EUR 4 500 for the first Grant Period of the Action and EUR 1 500 for the subsequent Grant Periods. Throughout the lifetime of the Action, website expenses cannot exceed a total amount of EUR 9 000. An Action can only have a single website.

The Action website must also display the following items:

1. The COST Association logo and the EU logo (see [www.cost.eu/logos](http://www.cost.eu/logos))
2. A link to the Action page on the COST website ([www.cost.eu/actions/ZZXXXX](http://www.cost.eu/actions/ZZXXXX))
3. A link to the Action's MoU on the COST website
4. A link to the relevant COST rules and guidelines on the COST website (do not post any official documents/templates/guidelines directly on the Action website as such documents are subject to change). Live links should be used pointing readers to official versions of COST documents always hosted on the COST website at [www.cost.eu](http://www.cost.eu).
5. Links to the names and contact information of the Action Chair, Vice Chair and Science Officer on the Action page on the COST website

## 8.2. Final Action Dissemination (FAD)

### 8.2.1. General principles

Final Action Dissemination refers to material produced after the four-year period of the Action in order to share the COST Action results with the wider research community. The material covers examples mentioned in Section 8.1.

Final Action Dissemination material (FAD) must be ordered and paid directly by the COST Action Grant Holder. The COST Association will provide an additional grant of up to a maximum of EUR 10 000 in total (V.A.T. is not eligible) to the COST Action Grant Holder.

Requests for this additional grant need to be sent to the COST Association at the latest 6 months before the official end date of the COST Action, using the template soon available on the COST website.

The request must be approved by the MC and the COST Association, who will issue a Grant letter to the COST Action Grant Holder.

The COST Action Grant Holder must ensure that the FAD invoice is paid no later than the date stated in the Grant Letter: 12 months after the official end date of the Action.

The Grant Holder will present to the COST Communications Unit a print preview or digital copy of the material before production to ensure that the branding guidelines have been respected.

The grant payment to the COST Action Grant Holder is only guaranteed once the COST Association has approved that the FAD complies with the Guidelines for Dissemination.

In case of printed material, the Communications Unit will receive 3 copies upon issuing. Links to digital material will also be provided.



## 9. General Principles

### 9.1. Access to Archived Documents, Controls and Audits

The COST Association or an appointed audit performing organisation or agency, under direct or indirect instruction from the European Commission, are permitted to carry out random checks to examine accounting records and / or supporting documentation linked to administering and financing COST Activities. Grant Holders can therefore be asked to make readily available to the COST Association, or to the appointed audit performing organisation or agency, legible copies of any such accounting records or supporting documentation. Any request for supporting documentation will be done so for the purpose of determining whether specific COST activities were implemented and administered in line with the rules and principles set out in the COST Vademecum and the terms and conditions detailed in the Action Grant Agreement. All supporting documentation including MC meeting minutes, MC approvals and accounting records must be made readily available for inspection up to the end date of the audit timeframe specified in the COST Action Grant Agreement signed between COST and each respective Grant Holder.

All payments sourced from COST funds must be done so for the sole purpose of supporting eligible expenses related to executing approved COST Action activities. All incurred expenses must be reasonable, justified and must comply with the principles of Sound Financial Management (SFM). All expenses incurred throughout the lifetime of an Action must be identifiable and verifiable and must be recorded correctly in the accounting records of the Grant Holder in accordance with standard cost accounting practices of the country where the Grant Holder is registered. All accounting entries must be able to demonstrate a direct reconciliation between the eligible expenses claimed and the amounts paid to beneficiaries.

For Grant Holders opting to use the Strong Authentication feature, original invoices / receipts must be kept by each claimant up until the end date of the audit timeframe as indicated on the Grant Agreement (see Article 7) signed between the COST Association and the Grant Holder. All Grant Holders managing Actions that opt for the Strong Authentication feature must archive legible copies of all OTRRs and supporting documentation. This requirement also applies to all supporting documentation relating to Meetings, Training Schools, Short Term Scientific Missions (STSM), Local Organiser Support (LOS) expenses, Dissemination activities (including Publications expenses) and Other Expenses Related to Scientific Activities (OERSA) up to the end date of the respective audit timeframe.

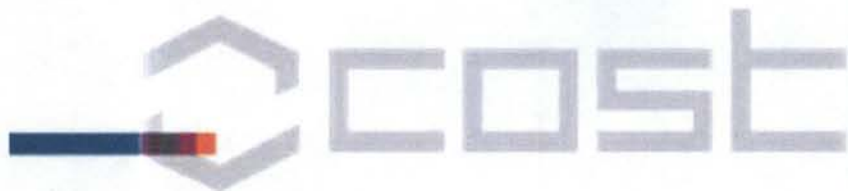
If a Grant Holder chooses not to opt for the Strong Authentication feature, they must archive original (signed by hand) OTRR forms. The Grant Holder must also archive legible copies (electronic copies will also suffice) of all supporting documentation (including MC approvals) related to Meetings, Training Schools, Short Term Scientific Missions (STSM), Local Organiser Support (LOS) expenses, Dissemination activities (including Publications expenses) and Other Expenses Related to Scientific Activities (OERSA) up until the end date of the audit timeframe as indicated on the Action Grant Agreement (see Article 7) signed between the COST Association and the Grant Holder.

### 9.2. Derogations

Any derogation from the rules and principles referred to in this document require explicit written agreement from the COST Association prior to any commitments or payments being sanctioned, incurred or processed by any Grant Holder.

Derogations from the eligibility rules contained within this document will only be considered if the COST Association determines that there are fair and reasonable explanations for any such derogations. The COST Association reserves the right to approve or reject any request for a rule derogation.





### 9.3. Acknowledging COST

All payments sourced from COST funds throughout the life time of the Action must be done so for the sole purpose of supporting approved COST activities. Consequently, approved activities, which are organised / co-organised by COST Actions must formally recognise COST. This recognition requires that the COST logo and at least one of the following: Action logo, Action number, Action acronym etc. must be clearly displayed and promoted on all documents (agendas etc.) and dissemination channels (official website of the Action, the event specific website, presentations, promotional material etc.).

COST must also be recognised on Action outputs and peer reviewed publications that benefit either, directly or indirectly, from COST funding (see Section 8 for the acknowledgement standards relating to Dissemination activities and Publications).

Non-compliance with the above mentioned principles can determine that any related expenses / payments sourced from COST funds are non-eligible. In cases when the above requirements are not fulfilled, the Action Science Officer must be informed and must sanction the omission.



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