

PROCEDURAL ACT OF THE ENERGY COMMUNITY SECRETARIAT

2026/05/ECS-ENC: ON THE ADOPTION OF THE HANDBOOK ON THE INTERNAL, TECHNICAL AND FINANCIAL MANAGEMENT OF THE EU4ENERGY PHASE II + EU FUNDED PROJECT

The Energy Community Secretariat,

Implementing Procedural Act 2024/06/MC-Enc of the Ministerial Council of the Energy Community amending Procedural Act 2006/03/MC-EnC on the adoption of Energy Community Procedures for the Establishment and Implementation of Budget, Auditing and Inspection, as amended by Procedural Act 2014/01/MC-EnC and Procedural Act 2022/02/MC-EnC and in particular Article 37 thereof,

Having regard to the Grant Contract (NDICI-GEO-NEAR/2022/437-303): EU4Energy Phase II+ (Grant Contract) signed on 30 November 2022,

Taking into account experience gained through the implementation of past EU funded projects and a need to set internal, technical and financial monitoring system as required by the Grant Contract,

ADOPTS THE FOLLOWING PROCEDURAL ACT:

Article 1

The Director of the Energy Community Secretariat adopts the Handbook on the Internal, Technical and Financial Management of the EU4Energy Phase II+ (EU4Energy Governance Phase II+).

Article 2

This Procedural Act enters into force on the day of its adoption.

For the Energy Community



Director
Artur Lorkowski

Done in Vienna on 26 January 2026



**THE HANDBOOK
ON THE INTERNAL, TECHNICAL AND FINANCIAL
MANAGEMENT OF THE EU4ENERGY PHASE II+
EU FUNDED PROJECT¹**

¹ Internal, technical and financial monitoring system

Table of Contents

1. INTRODUCTION	4
1.1. Purpose of the Handbook	4
1.2. Applicable Documents	4
2. PERMANENT INTERNAL TECHNICAL MONITORING SYSTEM	5
3. FINANCIAL RULES	6
3.1. General Provisions on Eligibility of Costs	6
3.2. Non-eligible Costs	8
3.2.1 EU logo and communication	8
3.2.2 Timely recording of costs	8
3.3. Categories of Eligible Costs and necessary supporting documents	8
3.3.1 Staff	9
3.3.2 Travel costs and per diems	9
3.3.3 Equipment costs	11
3.3.4 Office Costs	11
3.3.5 Other costs	12
Annex I – Timesheets	17
Annex II - Procedures for awarding of contracts and procurement limits	18
Annex III – Reimbursement Rules for delegates and external speakers/participants	19
Annex IV – Templates	22

1. INTRODUCTION

1.1. Purpose of the Handbook

The present Handbook on the Internal, Technical and Financial Management of the EU4Energy Phase II+ EU funded project (“Handbook”) applies to the Project awarded to the Energy Community Secretariat (“the organisation”; “EnCS”) in November 2022. The document is intended to serve as an aid to all the EnCS staff who is involved in the management of the project. Its principal aims are to:

- provide guidance on internal monitoring of project implementation (technical aspects);
- provide guidance on how to handle the financial side of the project in such a way that financial reporting can be drawn up;
- promote the sound financial management of the project and ensure that the best results/products are delivered at reasonable cost.

The provisions of this Handbook are applicable from the date of its adoption until the end of the Project - that is 28 February 2027. They are subject to changes and adjustments, following experience gained throughout the project implementation.

IMPORTANT:

Before using this document please check that it is the latest available version. If there is a later version, it will be saved following the link: [\Financial Management Handbook](#).

Version History:

Version:	2
Date:	26 January 2026

1.2. Applicable Documents

This document should be read in conjunction with the related Grant Contract and any supporting documents, guidance notes, tools as well as Energy Community internal rules and procedures including in particular:

- The EU4Energy Phase II+ - Component 1 (Grant Contract NDICI-GEO-NEAR/2022/437-303) (incl. Annexes) concluded between the Energy Community, represented by the Energy Community Secretariat (“EnCS”) and the European Union, represented by the European Commission, dated 30 November 2022;

- The Staff Regulations of the Energy Community, including Travel Rules, in their most recent version;
- Procedural Act of the Energy Community Secretariat 2019/08/ECS-EnC: On the adoption of the Financial Management Rules of the Energy Community, including the Procedural Act of the Energy Community Secretariat 2025/09/ECS-EnC: On the adoption of Annex II, Article 4 of the Financial Management Rules of the Energy Community and Procurement Guidelines in their most recent version; Procedural Act of the Energy Community Secretariat 2017/01/ECS-EnC: On amending the Energy Community Accounting Policy in its most recent version;
- Procedural Act of the Energy Community Secretariat 2025/15/ECS-EnC on the adoption of a procedure for discharging with the Secretariat's obligations as Fiduciary under the Ukraine Energy Support Fund and the Moldova Energy Rescue Scheme in its most recent version.

2. PERMANENT INTERNAL TECHNICAL MONITORING SYSTEM

The following rules for internal effective monitoring of Project implementation must be read in conjunction with the related Grant Contract.

The dedicated Project Management Unit with the name Project Management Unit (PMU) is overseeing the development and implementation of the EU4Energy Governance Project Phase II+.

The PMU comprises of:

- Project Manager (team leader equivalent/Head of PMU (previously Head of Eastern Partnership Assistance Unit)
- Electricity Expert/s
- Renewable Energy Expert
- Senior Energy Expert based in Chisinau
- Regulatory Energy Expert based in Kyiv
- Senior Energy Expert based in Kyiv
- Senior Energy Expert based in Tbilisi
- Project Officer/Assistant/Senior Project Officer/s
- Financial Officer
- Lead of Ukraine Fiduciary Task Force
- Ukraine Support Task Force
 - Ukraine Support Task Force Lead
 - Ukraine Support Task Force Deputy Lead
 - Logistics Expert
 - Energy Expert
 - Energy Officer
 - Financial Officer
 - Tracking/Logistics Officer
 - Projects Assistant

- Interns/Secondees/Locally recruited personnel (based in Vienna, Kyiv, Chisinau or Tbilisi)

To ensure that adequate support is available for implementation of the work programmes in the Eastern partner countries, EnCS maintains three regional offices – one in Chisinau (for Moldova), one in Kyiv (for Ukraine) and one in Tbilisi (for Georgia).

PMU monitors the individual assignments and the implementation of the overall work programmes in Georgia, Moldova and Ukraine to ensure that any issues arising in implementation are addressed quickly and effectively and that lessons learnt are channelled into new assignments. Given the dynamic and fast moving political and economic environment in the beneficiary countries, the annual country work programmes can be reviewed as appropriate.

Each individual technical assistance assignment is based on a specific Terms of Reference (ToRs) prepared by the EnCS for activities in Georgia, Moldova and Ukraine. Once the ToRs are finalised, the EnCS will provide in-house expertise or recruit and contract any external expertise required. External expertise will be recruited in line with the EnCS own procedures for outsourced services but at the same time respecting the provisions stemming from the Grant Contract. PMU manages and supervises the provision of technical assistance under the overall guidance of the Director of the EnCS and in close cooperation with other EnCS staff as appropriate.

EnCS Director supervises the work of the PMU to ensure that the overall approved work programmes under the Project are implemented. EnCS Director also approves all draft work programmes and amendments to them, signs all the contracts within the EU4Energy Governance Project and after verification approves all the invoices for disbursement of funds.

Head of Project Management Unit is authorised to initiate the operations related to EU4Energy Governance Project and assists in verifying them, approves the ToRs, deliverables, inception, progress, interim and final reports.

Technical monitoring of project implementation is also conducted during coordination weekly calls with participation of all PM Unit staff members.

3. FINANCIAL RULES

The following financial rules must be read together with the related Grant Contract and Energy Community internal rules and procedures.

3.1. General Provisions on Eligibility of Costs

The general context, nature and amount of expenditure will be considered when assessing eligibility.

To be considered as eligible costs of the project, costs must satisfy the following general criteria, in line with Article 14 of the General Conditions applicable to European Union financed grant contracts for external actions (Annex II to the Grant Contract):

- they must be connected with the project (e.g. relevant to the project and/or be directly connected with the execution of the project);
- they must be foreseen in the estimate overall budget of the project;
- they must be reasonable and justified and they must accord with the principles of sound financial management, in particular in terms of value for money and cost-effectiveness;
- they must be generated during the contractual lifetime of the project;
- they must be actually incurred by the EnCS and be recorded in its accounts in accordance with the applicable accounting principles²;
- they must be identifiable, verifiable and be recorded in the accounting records of the EnCS. The costs should be determined according to the applicable accounting standards³ and the usual cost accounting practices of the EnCS.

EnCS's accounting system permits direct reconciliation of the costs and revenue declared in respect of the project, with the corresponding accounting supporting documents. For scales of unit costs this implies that the actual "number of units" must be recorded in appropriate documents (e.g. salary slips, timesheets (as applicable) etc.).

Where applicable accounting rules do not require an invoice, there shall be an accounting document of equivalent value. This means any document produced in order to prove that the accounting entry is accurate and complies with the applicable accounting rules.

EnCS ensures to keep all supporting documents (copies or originals) of the incurred costs⁴ related to the project. Unjustified costs will not be considered as eligible neither by the European Commission (EC) nor by the auditors. The vast majority of documents (including invoices, tickets, supporting documents, proof of payments, contracts, bids, etc.) are created, circulated and kept in electronic format. There is no requirement to have all documents to be printed out and archived in paper form.

The single currency of the Grant Contract is EUR. All financial reports should be drawn up in EUR. Rules for currency conversion in Article 15.9 of General Conditions (Annex II to the Grant Contract) shall apply. Further internal guideline of EnCS on the Foreign Currency transactions applies⁵ according to which a foreign currency transaction should be recorded on the initial recognition in functional currency, by applying to the foreign currency amount, the exchange rate between the functional currency and the foreign currency at the date of transaction⁶. In line with the Energy Community's internal practice on the application of exchange rates, a rate that approximates the actual rate at the date of transaction is an average rate for a month (InforEuro Rate) as published under:

http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/index_en.cfm

² Costs incurred should be paid before the submission of the final reports. They may be paid afterwards, provided they are listed in the final report together with the estimated date of payment. An exception is made for costs related to final reports, including expenditure verification, audit and final evaluation of the Action, which may be incurred after the implementation period of the Action.

³ In line with the Procedural Act of the Energy Community Secretariat dated 16 January 2008, the Energy Community adopted the International Public Sector Accounting Standards (IPSAS).

⁴ In case documents are missing, an explanation note shall be provided.

⁵ **Procedural Act of the Energy Community Secretariat 2017/01/ECS-EnC: On amending the Energy Community Accounting Policy in its most recent version.**

⁶ Functional currency is the currency of the primary economic environment in which the entity operates

3.2. Non-eligible Costs

Under no circumstances following types of costs can be considered as eligible⁷:

- debt and debt service charges (interest);
- provisions for losses or potential future liabilities (i.e.: provisions for contractual and moral obligations, fines, financial penalties and legal costs);
- purchases of land or buildings, except where necessary for the direct implementation of the Action and according to the conditions specified in the Special Conditions;
- currency exchange losses;
- costs declared by EnCS and covered by another project or work programme receiving a European Union grant;
- credits to third parties, unless otherwise specified in the Special Conditions to the Grant Contract;
- in-kind contributions (except for volunteers' work);
- salary costs of the personnel of national administrations;
- bonuses included in costs of staff.

Costs which could be considered as eligible according to the criteria detailed under section 3.1 become non-eligible if they are not supported by adequate documents (*please see point 3.3 for further information*)

3.2.1 EU logo and communication

The EC reserves the right to reject costs relating to documents and materials which do not state the EU logo and funding disclaimer as defined in the Grant Contract and in line with the agreed Communication and Visibility Guidelines.

3.2.2 Timely recording of costs

Expenses must be recorded in the accounting system on the basis of adequate supporting documents at the time the costs were incurred.

3.3. Categories of Eligible Costs and necessary supporting documents

The eligible direct costs for the project are those costs which, with due regard for the conditions of eligibility set out above, are identifiable as specific costs directly linked to performance of the project and which can therefore be booked to it directly.

⁷ In line with art 14.11 of Annex II - General Conditions applicable to European Union-financed grant contracts for external actions to the Grant Contract

3.3.1 Staff

Costs relating to the following categories of staff are considered:

- statutory staff, having either an employment agreement until the end of the project (i.e. February 2027) or a temporary employment contract;
- other types of employment/engagement contracts concluded in line with the Energy Community Recruitment Rules, Staff Regulations and other applicable rules.
- Costs relating to accident insurance charges and reimbursement of the health insurance charges for employed staff in line the applicable rules and regulations.

List of supporting documents that must be prepared and supplied when requested:

Staff payroll records, and salary statements;
HR budget of the project;

- Timesheets⁸ (where applicable) signed by both the staff member and the project manager/director, mentioning name, function and tasks fulfilled number of hours per day/per month allocated to the project. *Timesheets are applicable only for those employees that are not involved exclusively in the project – please refer to **Annex I** for further information;*
- Employment contracts with an indication of the type of contract, the start date (and end date if applicable), signed both by the employer and the employee can serve as justifying documents;
- Supporting documents to employment contracts, like application, CVs, other supporting documents for qualifications;
- Proof of payment of the salaries;
- Proof of payment for insurance costs.

*Please note that these documents should be kept for a period of **5 years after the final balance payment is made**, in line with art 16.7 of Annex II to the Grant Contract.*

3.3.2 Travel costs and per diems

Travel costs for staff taking part in the project are considered eligible, provided that they are in line with the Energy Community Travel Rules⁹. Costs may be claimed only for travels connected to project-related activities. Travel costs are applicable to staff members involved in the project. The Head of PMU shall be notified by the staff member about the upcoming mission as soon as the mission is agreed with the corresponding HoU. The staff members shall submit the travel claims to the Head of PMU (in case of the staff based in regional offices – to the Head of the corresponding regional office in Chisinau, Kyiv and Tbilisi) for verification before submitting them for Director's approval.

Payment shall be based on actual costs, regardless the means of travel chosen (rail, bus, taxi, plane, rent-a-car, etc.). Staff is required to use the most cost-effective mode of transportation,

⁸ Please refer to Annex I for further information on timesheets

⁹ As annexed to the Energy Community Staff Regulations

including the carbon footprint of the transport method, relative to the purpose and duration of the travel, Travel by air shall take place by the most direct route at the lowest available price.

The travel cost for a travel should include all costs and all means for travel from the point of origin to the point of destination ¹⁰ (and vice versa) and may include visa fees, travel insurance and cancellation costs, when justified.

In line with the Energy Community Travel Rules, exceptionally, the use of a private car (or a taxi) may be authorized. Reimbursement shall be based on the costs of public transportation¹¹. Parking of the private car at the airport will be reimbursed at the most economical tariff in relation to the parking time¹². Terminal expenses are reimbursed upon presentation of related bills. No terminal expenses shall be paid if such transportation was provided at no cost to the traveller. Where public transport is not reasonable for objective reasons¹³, the actual costs of a taxi will be reimbursed upon receipt presentation.

Travel expenses paid comprise the following:

- Cost of transportation, including transportation within the domicile country, to/from the airport or other point of arrival or departure of the domicile country (terminal expenses)
- Daily subsistence allowance (DSA)¹⁴
- Official communication costs (eg. Internet costs in the hotel, used for working purposes)
- Other costs in direct relation with the travel and authorized with the request for travel (e.g. excess baggage, visa costs)
- Cancellation costs, when justified

List of supporting documents that must be prepared and supplied when requested:

- Copy of Ticket (plane, train, bus, etc.) invoices (travel agency etc.);
- Copy of boarding passes;
- For car journeys: declaration stating the city of departure and arrival, the calculation method with unit rate and justified number of units (e.g. GOOGLEMAPS etc.)¹⁵, dates;
- Mission Report (see Annex IV for a template) with clear identification of the activity/purpose of the trip, dates, main activities if there are no minutes, etc;
- Meeting Agenda or invitation to a meeting (see Annex IV for a template – if organised by the Project);
- Signed Attendance List (see Annex IV for a template – if organised by the Project), if available;
- Print out or electronic version of the travel claim;
- Copies of invoices/receipts for transportation, like transportation within the domicile country, to/from the airport or other point of arrival or departure of the domicile country

¹⁰City, where the event/mission takes place.

¹¹Concerning terminal expenses

¹² In the domicile country only

¹³ Eg. travel takes place early in the morning (before 8 AM) or late at night (after 10 PM)

¹⁴ The Energy Community DSA rates at their most recent scale shall apply from: https://ec.europa.eu/international-partnerships/documents-library_en?keyword=per%20diem%20rates

¹⁵ The use of private car may be authorized by the Director.

(terminal expenses), official communication costs and all other costs in direct relation with the travel and authorized with the request for travel (e.g. excess baggage, visa);

- Copies of invoices/receipts for claimed cancellation costs, if applicable along with justification;
- Comparable offers for flight options, in cases where a staff member requires a booking in different timing than the one justified by the agenda of the meeting;
- Proof of payment¹⁶.

3.3.3 Equipment costs

Purchase, rent or lease of equipment (new or second-hand), including the installation, maintenance and insurance costs, are considered eligible costs:

- only when specific and necessary for achieving the project's objectives. Proposed equipment purchase must always be duly justified. Procurement procedure as defined in **Annex II** shall apply;
- provided that it is written off in accordance with IPSAS17, the accounting standards applicable to the EnCS and generally accepted for items of the same kind.

List of necessary supporting documents

copies of purchase contracts and/or (copy of) invoices;
comparable offers as required by the applicable procurement law;
delivery notes;
proof of payments.

3.3.4 Office Costs

3.3.4.1 Office Rent

Rental costs of premises necessary to carry out the project¹⁷ will have to be supported by rental contracts concluded or equivalent documentation. In case the office is not an exclusive project office, an appropriate apportionment method to outline the allocation of costs shall be applied¹⁸.

3.3.4.2 Consumables/ Office supplies

The costs of consumables and supplies are eligible, provided that they are identifiable and exclusively used for the purpose of the project. They must be identifiable as such in the project accounts. When purchasing them, the organisation must comply with the procurement rules, outlined in **Annex II**.

3.3.4.3 Other services (telephone services, electricity/heating etc.)

¹⁶ In case of lost ticket, an explanation shall be provided by the traveller

¹⁷ See art 14.2 j) of Annex II – General Conditions to the Grant Contract for further information

¹⁸ Which is the case in Vienna and regional office/s of Energy Community Secretariat that offer office space for the personnel employed under the project, other extrabudgetary funds

All the costs need to include supporting documents and be specifically linked to the implementation of the project.

List of supporting documents that must be prepared and supplied when requested

- copy(ies) of contract(s) for office rent;
- additional supporting documents/methods necessary for the calculation of rental expenses, eg. apportionment method etc.
- copies of invoices, clearly indicating the period when the services/goods were purchased;
- proof of payment.

3.3.5 Other costs

Costs arising directly:

- from requirements imposed by the Grant Contract (e.g. dissemination of information, specific evaluation of the project, audits, translations, website, visibility, etc.), including financial service costs (in particular costs of transfers where required under the contract) and
- from the realisation of specific actions or of products/results of the project (e.g. the organisation of seminars/workshops by the project team itself - where the seminar/workshop is foreseen as a product/result and where task-related costs are easily identifiable, the production of a video, the purchase of product-related consumables - paper for printing of publications, etc.)

are eligible.

Only activities which are specific and necessary for achieving the goals of the project are considered. When travel and/or subsistence costs are reimbursed to third parties (partner countries' delegates, experts, speakers, volunteers, candidates invited for interviews in the course of recruitment etc.), the rules applicable to travelling and reimbursement of delegates/speakers (Energy Community Reimbursement Rules) will be applied.

Costs which are not covered by the other categories are also considered as Other Costs. One example is the one-off costs for press releases and publicity.

3.3.5.1 Publications

In order to be eligible for the EU funding, publications must be produced specifically for the project and comply with the Project's Visibility Strategy and the Communication and Visibility Manual for the European Union External Actions laid down and published by the European Commission¹⁹. Costs related to editing, graphic design, printing and dissemination of reports, guidelines, manuals and case studies etc. can be processed under this category. Additionally,

¹⁹ Article 6 of the Annex II to the Grant Contract, see: https://ec.europa.eu/international-partnerships/system/files/communication-visibility-requirements-2018_en.pdf Communicating and raising EU visibility - Guidance for external actions - July 2022_0.pdf (europa.eu)

any other costs related to other type of publications, including for the purposes of the procurement are processed under this category.

List of supporting documents that must be prepared and supplied when requested:

- editing: the invoice must specify the type/name of the publication and the number of pages/words,
- translations: the invoice must specify the name of the publication/document,
- printing: the invoice must specify the type/name of the publication, the number of pages and the number of copies; invoice shall be accompanied by delivery note of the printed publications,
- final documents delivered, eg. translations, publications etc.
- proof of payment.

3.3.5.2 Studies, research, consulting

General provisions

Where the implementation of the project envisages procurement of services, the organisation shall comply with the procurement law, as outlined in **Annex II**.

Studies, research, consulting are subcontracted and should be in line with activities as foreseen in the work programmes. Costs are based on a verifiable estimate or, if the subcontractor is identified, on the basis of an offer. The estimate/offer will cover all planned costs (e.g. staff costs plus travel/allowance costs, etc.). In some cases, travel/allowance costs could be covered separately.

The EnCS shall award the contract to the tenderer offering the best value for money, i.e., to the tender offering the best price-quality ratio or lowest price in compliance with the principles of transparency and equal treatment for potential contractors, care being taken to avoid any conflict of interests.

A contract with the selected service provider must at least indicate:

- the reference to the tender and offer;
- the reference to the Project ;
- the start/end date;
- the tasks to be implemented within a certain time schedule;
- the value of the contract;
- the payment modalities (amount or percentage and deliverables to be achieved; law applicable in case of contestation, etc.)
- date of signature of the agreement.

For the purpose of the Project, *inter alia*, the Energy Community Secretariat established a Roster (pool) of Experts to facilitate the identification and mobilization of suitable expertise in a timely

manner.

The EnCS must be able to prove that it has requested offers from the minimum number of suppliers, as per procurement rules outlined in Annex II. Requests sent by electronics means, i.e. email or post may constitute these proofs.

One procedure can include several lots but it is not acceptable to launch separate procedures in order to remain under specific procurement thresholds (artificial split of contracts).

List of supporting documents that must be prepared and supplied when requested:

- terms of reference/specifications of the tendering;
- request for quotation/offer with reference to the project, activity and deadline for answering;
- quotations/offers received dated and signed;
- evaluation committee's report;
- award decision;
- contracts and invoices (copies);
- proof of deliverables and payments;

NB: When the commitments taken by the EnCS oblige the Project to work with a unique supplier for an assignment with the aim of obtaining the fairest economic conditions, this situation can be accepted provided that it can be proved that a procurement procedure was launched in order to choose this contractor "*in tempore non suspecto*" (i.e. existing framework contract).

3.3.5.3 Expenditure verification/Audit

Costs related to annual external audit/expenditure verification²⁰ are eligible under this category.

List of supporting documents that must be prepared and supplied when requested

- copy of a contract,
- copy of audit reports,
- copy of invoice,
- proof of payment.

3.3.5.4 Translation and interpretation for events

Specific costs relating to translation and interpretation for the implementation of the work programmes and events organised, as part of the activities under the project, may be included under this heading. The selection of providers shall comply with the procurement rules, as outlined in Annex II.

List of supporting documents that must be prepared and supplied when requested:

²⁰ including services provided for accounting

- contract /letter/email of engagement;
- proofs of comparable offers, in line with procurement rules outlined in Annex II;
- invoices - shall indicate the name of the publication/document/events for which translation/interpretation was provided;
- proof of payment.

3.3.5.5 Financial Services (bank costs etc.)

Expenditure related to costs of banking associated with the project as required for international bank transactions and maintenance of the bank account, are eligible under this category.

List of supporting documents that must be prepared and supplied when requested:

- bank statements, showing the costs of transactions etc.
- payment slips showing the charged amount of bank fee.

3.3.5.6 Costs of conferences and seminars

Specific costs relating to conferences and seminars organised as part of the project activities shall be included under this heading. These include costs for meeting facilities and services, external speakers and travel costs of delegates from the beneficiary countries and speakers. Costs counted under this heading may also include the costs incurred by the Energy Community Secretariat concerning recruitment of staff and applicable reimbursements of candidates.

The selection of providers for conference related support shall comply with the procurement rules, as outlined in Annex II.

List of supporting documents that must be prepared and supplied when requested:

- for official meetings and conferences: budget estimate of the overall costs together with the supporting documents (e.g. the supporting document for conference room rental should indicate the number of participants and number of days/hours of the stay; supporting documents for interpretation services should be detailed if provided and indicate the cost per interpreter per day/per hour, if relevant);
- attendance list signed by the participants, if applicable (see Annex IV for a template), in case of online event the signatures on the list of participants are not required;
- copies of Travel Reimbursement Request forms, if applicable (see Annex IV for a template);
- copies of Advanced Payment of Travel Expenditures forms, if applicable (see Annex IV for a template)
- copies of supporting documents as evidence of the costs incurred, namely filled in reimbursement templates/advance payment templates, flight, railway, public transport tickets, hotel invoices, boarding passes etc;
- copies of invoices/documents with the cancellation costs, when justified;
- proof of payment;

3.3.5.7 Visibility actions

All the visibility actions shall comply with the Project's Visibility Strategy and the Communication and Visibility Manual for the European Union External Actions laid down and published by the European Commission²¹. Elements included under this heading might include costs related to Press releases, Press conferences, Press visits, Leaflets, brochures and newsletters, Web sites, display panels, Commemorative plaques, Banners, promotional materials and equipment, Photographs, Audio-visual productions as relevant for project related public events and visits, information campaigns and other services performed specifically for the purposes of enhancing the visibility of the project etc. The selection of providers shall comply with the procurement rules, as outlined in Annex II.

List of supporting documents that must be prepared and supplied when requested:

- duly signed contracts (copies);
- comparable offers, in line with the procurement procedures outlined in Annex II;
- invoices (copies);
- delivery notes;
- proof of payment.

²¹ Article 6 of the Annex II to the Grant Contract, see: https://international-partnerships.ec.europa.eu/document/download/e6c7b8f5-e3e6-4458-ae7e-9cc313a338b8_en?filename=communicating-and-raising-eu-visibility-guidance-for-external-actions-july-2022_en.pdf

Annex I – Timesheets

Timesheets are used to track employee's work and monitor how much time he/she spent for particular activity in the Project. This information is subsequently aggregated on the basis of the actual level of HR expenditures, and actual unit values and used to calculate real project costs and resources usage.

Timesheets must be filled in by those employees of the Energy Community Secretariat who contribute to the implementation of the Project on an *ad-hoc* basis. Timesheets also need to be filled in by individuals involved under the Project's Human Resources budget heading but whose contracts do not envisage full time employment for the project purposes. Specifically, the timesheets are to be prepared by:

- 1) the director of the Energy Community under budget heading *1.0.1 Director EnCS Vienna*
- 2) EnCS Heads of Unit and
- 3) Experts/Officers/Assistants under budget heading *1.0.2 Component Related Inputs from various EnCS HoUs and Experts in Vienna.*
- 4) Other EnCS employees whose contribution falls under budget heading *1.0.3 Component Related Inputs from IT and Admin Unit in Vienna*
- 5) *Employee or locally recruited personnel or intern working under budget heading 1.1 Salaries*

As a general rule, timesheets shall be approved by the Project Manager. In the absence of the Project Manager, timesheets should be signed by the EnCS Director. In order to comply with the principle of the segregation of duties, the timesheets produced by the Director of the EnCS shall be approved by the Project Manager.

The days declared by the above-mentioned personnel will help the EnCS justify the 5% of the total budget that corresponds to organisation's own contribution to the Project.

Timesheets are to be filled in English, **individually** and on **regular basis** (upon completion of tasks under the Project) to reflect the actual contribution to the project and to avoid possible inconsistencies in between the recorded time vs sick leave vs public holiday etc. The staff members are responsible to fill in the timesheets and describe the tasks performed for the project in detail. The details provided need to allow for an easy reconciliation with Project's main activities.

The pre-defined templates for timesheets are provided by the PU Unit, responsible for the implementation of the Project and made available to all the staff members in the beginning of each month. Reconciliation of recorded efforts takes place in the end of each month, based on the received data.

The summary of the EnCS's own contribution to the project is provided in each interim financial

report, submitted to the EC, under budget heading 1.0 Component management and supervision by EnCS.

The templates for each project month are accessible [here](#).

Annex II - Procedures for awarding of contracts and procurement limits

Procurement activities at the Energy Community are taking place in accordance with the relevant provisions of the Austrian Federal Public Procurement Law (Bundesvergabegesetz 2018, Federal Law Gazette No.65/2018) in its most recent version and in line with Energy Community Procurement Guidelines²².

The following amount limits for the selection of tendering procedure (supplies, or service contracts) shall be observed:

Table 1. Procurement methods and related thresholds

	Estimated value of a contract		Type of procedure
	Services or supplies	Ref to the Law	Possible procedures
1.	≤ EUR 2.500	<i>Internal rules</i>	Payment may be made against invoice
2.	≤ EUR 20,000	§ 46	Consultation of at least two offers*
3.	≤ EUR 60,000	§ 46	Consultation of at least three offers*
4.	< EUR 100,000	§ 46	Consultation of at least five offers* Direct Award
5.	< EUR 130,000	§ 47	Direct Award with prior publication
6.	< EUR 221,000 Procedure below threshold (Unterschwellenbereich)	§ 33, 43 ff.	Open procedure with prior notice Restricted procedure with prior publication Negotiated procedure with prior publication
7.	≥ EUR 221,000 Procedure above threshold (Oberschwellenbereich)	§ 33	Open procedure (EU wide notice) Restricted procedure (EU wide notice)

*Exception can be made in the following cases: urgency or crisis, de jure or de facto monopoly, actions with specific characteristics, which require a particular body. Explanatory note, signed by the responsible person and approved by the Director must be produced.

Additionally, the procurement activities undertaken by the Energy Community Secretariat and for

²² Annex II to the PROCEDURAL ACT OF THE ENERGY COMMUNITY SECRETARIAT 2019/08/ECS-EnC: On the adoption of the Financial Management Rules of the Energy Community, available here: X:\Secretariat\Legal Framework EnC\ECS related and internal rules

the purposes of the implementation of the Project have to respect the provisions of Annex IV to the Grant Contract “*Procurement by grant Beneficiaries in the context of European Union external actions*” to the Grant Contract.

Annex III – Reimbursement Rules for delegates and external speakers/participants²³

Participation at the meetings organized for the purposes of implementation of the project shall be subject to refunding under the budget of the EU4Energy Governance Project – Phase II+. Only officially nominated delegates from the three defined Eastern Partnership countries (Georgia, Moldova, Ukraine - “EaP countries”) shall be eligible for refunding. Reimbursement of speakers/consultants shall be prior approved by the EnCS Director.

The refunding shall be considered eligible, if the following principles have been met:

- delegate/speaker has been officially invited for the participation at the meeting,
- participants nominated by the state institutions from the EaP countries shall be eligible for reimbursement of costs. Representatives from industry, public and private organizations will also be reimbursed if defined as target groups under the project,
- the reimbursement shall cover the minimum necessary period of stay for the relevant event,
- the financial support comprise the costs of transportation and costs of accommodation, as necessary for the purposes of the meeting in question. No per diems are paid.
- For all events where participation is eligible for reimbursement, the cost of travel to be reimbursed per meeting and per eligible participant from any EaP country may not exceed EUR 880 (“reimbursement ceiling”, “ceiling”). The EnCS Director may approve - on case by case basis - any expenses higher than the established ceiling, subject to budget availability.

Transport

- As a matter of principle, reimbursement shall only be made for taking the most direct route and the most cost-effective mode of transport.
- Subject to the following specifications, costs of travel by airplane, public transport and car will be reimbursed:
 - for travel by plane, the costs of an economy class return ticket will be reimbursed.
 - for travel by train, the costs of a 2nd class return ticket will be reimbursed.
 - for travel by private car, mileage costs in line with the Energy Community Reimbursement Rules²⁴. The reimbursement covers all incidentals related to the travel, like costs of petrol, insurance, toll fees, costs of parking, wearing down etc. A co-driver will not be reimbursed.
 - costs for public transportation (bus, train, metro) shall be reimbursed. Taxi costs are to be reimbursed on exceptional basis, with prior consent of the Energy Community and

²³ In line with the Energy Community Reimbursement Rules <https://www.energy-community.org/events/information.html>

²⁴ Idem

only when public transportation is not reasonable²⁵ or in place. When taxi costs are claimed, the traveller shall enclose the invoice.

Accommodation

- Accommodation costs for the number of nights required by the meeting in question shall be reimbursed. Overnight stay shall not be considered necessary where travel from or back to the traveller's home destination on the day of the meeting is reasonable.
- The costs of accommodation shall be reimbursed up to EUR 165 per night. Only costs of accommodation shall be reimbursed. Any other expenditure related to the stay at the hotel will not be reimbursed (internet, costs of phoning, copying, minibar, non-included breakfast, etc.).

Purchase of tickets

- The participants (delegates/external speakers), are required to purchase their tickets as early as possible so that the most economical fare can be obtained.
- Bookings of the tickets shall be made individually by the traveller to the meeting.

Reimbursement Procedure

EnCS shall comply with the following common rules on the reimbursement of travel costs:

- reimbursement of eligible expenditures is possible only if the claimer meets all the criteria set for the eligibility of reimbursement,
- A claim for reimbursement of travel expenses has to be submitted using the online form on the Energy Community's website within 30 calendar days after the date of the meeting in question. The reimbursement button will stay activated through the website of the Energy Community until 30 days after the event,
- the claim must be supported by documents as evidence of the costs incurred, namely flight, railway, public transport tickets, boarding pass, hotel invoices etc. There will be no reimbursement of expenditures without invoices provided,
- reimbursements shall be made via bank transfer;
- bank transfers will be made in Euro to the stated bank account, the bank account details given have to contain the following details: name of the beneficiary (account holder), address of the account holder, bank name, bank account number (IBAN), Swift Code (BIC).
- if some of the costs presented in the claim are not incurred in Euro and the application of the exchange rate is necessary, the Inforeuro exchange rate will be applied to convert local currencies to Euro
http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/index_en.cfm
- in exceptional cases, please refer to the procedure exception Rules on advanced payments of travel expenses outlined below

Rules on advanced payments of travel expenses

²⁵ Linked to safety concerns or lengthiness of the trip etc.

The EnCS Director may decide based on request submitted to him/her in writing from the invited Beneficiary about the advanced payment of travel related expenditures (incl. accommodation).

- The Director may decide - on a case-by-case basis - based on a request submitted to him/her in writing from the nominating authority about the advanced payment of travel related expenditures (including accommodation).
- The eligible representative of the beneficiaries has to submit the request for advanced payment in writing to the Secretariat, to the dedicated email address - accounting@energy-community.org, at least 21 calendar days before the date of the event. The late submission can serve as a justification for a rejection of the request.
- The application has to include the written justification (description of the exceptional circumstances) for the application of the procedure and the official authorization of the relevant business trip by the responsible authority (within the relevant institution). The participant has to register online to the event, as requested by the Secretariat.
- Further to the request, and in accordance with the draft agenda for the event, the Secretariat shall arrange upon own discretion a flight ticket and hotel accommodation to the participant to the event. The Secretariat will submit to the eligible representative via email bookings confirmations for the ticket and accommodation required.
- With the application for the advanced payment of travel expenditures, the participant guarantees that he/she will take part in the meeting in question.
- As a condition for arranging travel and accommodation, the nominating institution shall provide written confirmation accepting financial liability for all costs incurred in relation to the participant's travel, including in cases of non-attendance, irrespective of the reasons for such non-attendance. The Energy Community Secretariat shall request reimbursement from the nominating authority within one month after the event. The beneficiary shall settle the reimbursement within 30 calendar days upon receipt of the Secretariat's request. Failure to reimburse may result in recovery measures and may affect the beneficiary's eligibility for future advance payment requests. The Energy Community Secretariat Director may, on an exceptional basis and at its sole discretion, waive the reimbursement of such costs, where it considers it appropriate.
- The traveler shall provide further required documents, like boarding pass for the in advance paid ticket.

Annex IV – Templates

Saved here: <X:\Content\EU4ENERGY Phase II+\Templates>

1. [Mission Report Template](#)
2. [Meeting Agenda Template](#)
3. [Conference/Event Agenda Template](#)
4. [Attendance List Template](#)
5. [Travel Reimbursement Request Template](#)
6. [Advance Payment of Travel Expenditures Template](#)



MISSION REPORT TEMPLATE

Submitted by (full name, title and position, organisation):	
Date of report:	
Mission date (from-until) and location:	
Time of the meeting:	

1. Purpose of the mission

.....

2. Type of a meeting:

- Institutional meetings:
 - Institutions met: _____
- Conference/Forum/Workshop/Other participation: _____
 - Speaker (if yes: topic of presentation)
 - Participant²⁶
- Other (EU meetings, donors, business etc.): _____

3. Participants at the meeting²⁷

.....

4. Description of the meeting

- Objective

.....

- Outline of the discussions²⁸

.....

²⁶ Includes training at conferences, workshops, courses etc.

²⁷ excludes Institutional Meeting and Conferences

²⁸ minimum of 1/2 of A4 page; excludes Institutional meetings

- Results/Conclusions

.....
.....

5. Follow-ups

- Agreed at the meeting (if any)

.....
.....

- Own proposals (if any)

.....
.....

6. Approval by the Direct Superior or Head of PMU²⁹

Comments (if any):

.....
.....

7. Attachments

- a. Agenda
- b. Conclusions, Minutes
- c. Documents received and/or submitted
- d. Others

²⁹ May include comments

MEETING AGENDA TEMPLATE

Submitted by (full name, title and position, organisation):	
Mission planned dates (from-until) and location:	
Time of the meeting:	

1. Purpose of the mission:

.....

.....

2. Type of a meeting (Institutional meeting, Conference, Workshop, Forum³⁰ etc.):

.....

.....

3. Planned meetings/ conferences to be attended:

.....

.....

³⁰ For conferences, workshops, forums etc, please indicate the name of an event and your role: Speaker or participant

Title

Venue: place text here

Date: Monday, January 26, 2026

Time:

09:00 – 10:00 Registration

10:00 – 12:35 Ministerial Council meeting

12:35 – 12:40 Family photo

12:40 – 13:00 Press conference

12:40 – 14:00 Lunch

Title

Hour: 10:00 – 10:30

Text

Title

Hour: 10:00 – 10:30

Text

Appendix I

Text

Title

Hour: 10:00 – 10:30

Text

Appendix I

Text

Title

Hour: 10:00 – 10:30

Text	Appendix I	Text

Title

Hour: 10:00 – 10:30

Text	Appendix I	Text

Title

Hour: 10:00 – 10:30

Text	Appendix I	Text



TRAVEL REIMBURSEMENT REQUEST

Please scan and send as PDF document by email to accounting@energy-community.org

1. MEETING DETAILS						
Description/name of the meeting:				Place:		
				Dates:		No. of days:
2. PARTICIPANT						
FAMILY NAME:			FIRST NAME:			
INSTITUTION:						
COUNTRY:			TITLE:			
E-MAIL:			TEL:			
3. BANK DETAILS – please provide full IBAN and SWIFT/BIC code						
NAME AND ADDRESS OF ACCOUNT HOLDER: <i>(please indicate the name of owner/beneficiary of the bank account in this field)</i>						
BANK NAME						
Account Number						
SWIFT (BIC) Code						
IBAN						
4. ACCOMMODATION						
DATES OF STAY		From:			To:	
Total number of hotel nights (max. rate of 165 €/night) <i>Please attach a copy of the hotel receipt/invoice</i>				Number of nights:		Total (€*):
5. TRAVEL EXPENSES						
<i>Please attach a copy of the available receipts/invoices, including boarding passes for flights/train/bus tickets</i>						
Transport type (Airplane, train, etc.)	From	To	Class	Amount	Currency	In €*



Travel by car		
From:	To:	To (return):
Proof of distance attached (copy of the route from www.maps.google.com to be submitted in PDF or JPG format, and copy of toll-gate, or fuel receipt)		Km (both ways):
Mileage (fixed) rate 0,50 € / km		Total (€*):
Local Transport		
TAXI (if local public transport was not available) - Receipts required	Amount in local currency:	Amount in Euro*
Public Transport (city public transport tickets, local shuttle trains etc.) – receipts required	Amount in local currency:	Amount in Euro*

In accordance with the reimbursement rules, applications must be submitted within 30 calendar days after the date of the meeting in question. If this request is submitted later, please explain the reason for the late submission.

4. Data Protection

The Energy Community Secretariat is committed to protect the right to privacy and has implemented measures to ensure data protection. If you want to learn more or have concerns, please send an email to data-protection@energy-community.org

I agree for my personal data to be stored and processed by the Secretariat and the third parties with a legitimate interest in line with and for the period required by the purpose of my reimbursement request, as well as any contractual obligations of the Secretariat

When submitting the reimbursement form, please attach copies of all the required supporting documents

****Conversion from the local currency to EUR, should be done in line with the Inforeuro exchange rate https://commission.europa.eu/funding-tenders/procedures-guidelines-tenders/information-contractors-and-beneficiaries/exchange-rate-inforeuro_en in the month that transaction took place.***

TOTAL AMOUNT CLAIMED in EUR:	
Other Remarks:	
I certify that this travel claim is a true statement of travel expenses incurred by me. I have not been and will not be reimbursed for these expenses from any other source, nor have I included any expenses paid or to be paid directly from another source.	
Date:	PARTICIPANT SIGNATURE:



APPLICATION FOR ADVANCE PAYMENT OF TRAVEL EXPENDITURES

1. Traveler's Details – please fill in ALL fields marked with [*]

Last Name*:		
First Name*:		
Salutation: Mr/Ms./Mrs.		
Name of the Organization/Institution:		
Function:		
Passport Number* (required for booking purposes):		
Contact Phone No.:		
E-mail:		
Title and Place of Event to be attended		
Dates of the Event:	From:	To:
Arrival date:	From:	To:
Route:	Departing from:	Arriving to:

2. Request for Booking - please cross the relevant box:

- FLIGHT/TRAIN TICKET
- HOTEL

3. Data Protection

The Energy Community Secretariat is committed to protect the right to privacy and has implemented measures to ensure data protection. If you want to learn more or have concerns, please send an email to data-protection@energy-community.org

I agree for my personal data to be stored and processed by the Secretariat and the third parties with a legitimate interest in line with and for the period required by the purpose of my advance payment request, as well as any contractual obligations of the Secretariat



I, the undersigned, confirm that I am fully aware of and accept the provisions of the Energy Community Secretariat's Travel Reimbursement Policy,

Remarks:

For Traveler

Date, place:

Traveler's Signature

For Traveler's Direct Supervisor

Date, place:

Traveler's Direct Superior Signature

IMPORTANT NOTES FOR APPLICANTS:

- This form serves a basis for travel arrangements made by the Energy Community Secretariat on behalf of traveler. It shall be approved in advance by the traveler's direct superior and submitted in a scanned form to the Secretariat's to the mailbox: accounting@energy-community.org
- Traveler is solely responsible for the correctness of submitted details and bears full responsibility for incomplete or erroneous data which might result in cancellation, impossibility to travel, change of booking details and/or additional related charges.
- All the extra costs (use of mini-bar in the hotel, parking fees, additional nights etc.) will be paid solely by the traveler.

For Energy Community Secretariat/ *INTERNAL USE:*

Booking Information

Flight Ticket Price (in EUR)	
Hotel Accommodation Price (in EUR)	
TOTAL	

Date:

Signature: