

List of expenses which may be defrayed from the General Expenditure Allowance
(GEA)
Bureau Decision of 2 July 2018

A. The Bureau decision of 13 December 2010 is adapted by the following wording:

The General Expenditure Allowance (GEA) is intended to cover costs incurred which are directly related to the exercise of the Member's parliamentary mandate.

The following list of expenses contains the most common examples of eligible expenditure of each category referred to in Article 28 IMMS. The list is not exhaustive.

I. ELIGIBLE EXPENDITURE

1. Leasing, operation and maintenance costs, fixtures for offices and ancillary rooms

1.1. Offices

- a) Rent and related charges (heating, insurance, water, electricity, cleaning and maintenance of and minor repairs to the premises to be defrayed by the tenant under the terms of the contract or by law) for office space used for the Member's parliamentary activities,
- a) charge or rent for necessary parking spaces for employees and visitors to the premises referred to at (a).

1.2. Operating costs

- b) Postal charges,
- a) Telephone subscription and charges,
- b) Subscription and charges for using internet connections, video-conference systems or television channels,
- c) Subscription to databases and the acquisition and use of smart data for targeting contacts and managing the mass sending of publications and mass mailings,
- d) Costs relating to hosting or domain names of websites and costs of using or operating Members' social media, including publicity costs.

1.3. Office supplies and documents

- c) Office supplies, stationery and materials
- d) Purchase of or subscription to books, periodicals, newspapers and electronic newsletters
- e) Purchase of or subscription to general or specialist press, including in digital format,
- f) Materials and consumables relating to graphic design, formatting, printing, publication or distribution of any printable or publishable material, such as research and position papers, reports, opinions, the acquisition of rights to images, greeting cards or business cards.

1.4. Office equipment costs

Purchase, rental, installation, running, maintenance and repair of:

- a) Office equipment, including furniture
- b) IT and office equipment, mobile devices and tablets,
- c) Fixed telephones, mobile phones and smartphones,
- d) Software.

2. Entertainment expenses

- 2.1. Travel, hotel and restaurant charges incurred by the Member's invited guests in the exercise of his/her mandate,
- 2.2. Costs relating to the logistical organisation of events, conferences, seminars, exhibitions or any meeting organised by the Member as part of the performance of his/her official duties, such as the renting of rooms, transport, travel and accommodation expenses for speakers and participants, audiovisual equipment, documentation, supplies and catering costs, as well as ancillary services such as translation and interpretation,
- 2.3. Costs of snacks and refreshments at meetings organised by the Member,
- 2.4. Protocol gifts up to a maximum value per recipient per year not exceeding the limit laid down in Article 5 of the Code of Conduct for Members annexed to Parliament's Rules of Procedure.

3. Administration expenses

- 3.1. Costs of keeping a separate bank account for the GEA, including fees for payment cards,
- 3.2. Professional civil liability insurance and legal protection,
- 3.3. Cancellation insurance for travel linked to official duties and residual costs from the cancellation of such travel owing to force majeure.

II. GENERAL PRINCIPLES APPLICABLE TO THE USE OF THE GEA

1. The use of the GEA is subject to the general principles applicable to Parliament's budget, such as:
 - 1.1. the principle of sound financial management, including the principles of economy, efficiency and effectiveness referred to in Articles 6, 30 and 32 of the Financial Regulation¹ and Article 18 of its Rules of Application,²
 - 1.2. the principle of specification referred to in Articles 6 and 24 of the Financial Regulation,
 - 1.3. the principles governing the funding of political parties, as laid down in Article 204b of the Financial Regulation.
2. In general, expenses may be defrayed which are not already defrayed under other budget lines, such as Members' travel costs, parliamentary assistance costs and the operating and communication expenses of political groups and non-attached Members (budget line 400), provided that those lines have been exhausted.
3. In accordance with Article 62(1) IMMS, the amounts paid are reserved solely for the funding of activities linked to the performance of parliamentary duties and may not be used to cover personal expenses or to fund grants or donations of a political nature.

¹ Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25.10.2012 on the financial rules applicable to the general budget of the Union.

² Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union.

III. SPECIFIC RULES CONCERNING THE USE OF THE GEA IN ACCORDANCE WITH THE FOREGOING PROVISIONS

1. Use of premises in return for payment

The occupation in exchange for payment of premises as referred to at II.1 belonging to any person or organisation that has a potential conflict of interests with the Member as defined in Article 62(1)a IMMS is permitted on condition that the rent does not exceed market prices for the rental of comparable property³⁴ and after having sought an opinion from the appropriate department of Parliament's administration.

2. Use by staff

Members may make the premises, materials and services referred to at II available to their staff to use in the course of their duties.

3. Administration expenses

In so far as the use and management of the GEA and of other costs referred to in this decision are at the same time linked to costs of material and/or human resources or costs that may be covered by the reimbursement of parliamentary assistance expenses, such as for example:

- a) Services relating to bookkeeping, accounting, certification and publication of costs covered by the GEA
- b) Interpretation and translation services
- c) Services rendered by volunteers

it is incumbent upon Members to decide in the light of their best knowledge and belief whether to pay for the services concerned from the parliamentary assistance expenses allowance (human resources) or from the GEA (material costs).

4. Advice in case of doubt

Members are kindly advised to consult the relevant parliamentary services as to the admissibility of any item(s) of expenditure⁵ under the GEA before committing to any expense.

5. Facilitation of administration by Members

- 5.1. In order to facilitate the management and monitoring of expenditure, Parliament shall pay the funds earmarked for the GEA to a dedicated account to which it does not transfer any other funds to reimburse costs.
- 5.2. Such an account is covered by the ordinary guarantees inherent in the mandate.

³ A conflict of interests exists where the actions of Members are unduly influenced for reasons involving family, emotional life, economic interest or any other shared interest with a recipient.

⁴ As laid down by national law.

⁵ See II.

6. Accounting for the use of the GEA

- 6.1. Article 62(2) IMMS stipulates that the GEA is a lump-sum allowance which prevents administrative costs from arising as they otherwise would from the management of allowances of this kind. The way in which funds made available by means of the GEA are used is therefore a matter for which Members themselves bear sole responsibility.
- 6.2. Members are reminded that all Members are free to document their use of the funds made available by means of the General Expenditure Allowance (GEA), summarising that use by type of cost or in detail, to have it audited and/or to seek confirmation that they have complied with the provisions of the Implementing Measures, and to have this information published in whole or in part on their personal websites.
- 6.3. If, in order to carry out the work associated therewith, Members employ a natural or legal person that possesses, at the minimum, the qualifications required by Article 35(2), Members may use the parliamentary assistance allowance to cover the costs involved. The natural or legal person chosen conducts the check in accordance with the professional standards laid down under the applicable national law.
- 6.4. Costs arising from appropriate publication shall be met from the GEA.
- 6.5. In line with the decisions of the European Parliament to avoid administrative costs, an administrative check as to the proper use of the GEA by the Member should be made only where there is substantively justified and documented evidence of abuse.

B. Entry into force and evaluation

1. This decision shall apply to all Members who have been elected or re-elected for the 9th term of the European Parliament.
2. The Bureau will evaluate this decision on the basis of the experience gained during the 9th parliamentary term and maintain it until the end of 2022.