



## CATALOG OF CRITERIA FOR THE DISTRIBUTION OF FUNDS

*This catalogue forms the basis for the determination of eligibility for payments requested from the proceeds of fundraising. This catalogue represents the guidelines to be followed by the NRO's for providing proof of appropriate use of funds when requesting repayment of incurred expenses. This document may not include all possible factors used in the consideration thereof and does not oblige the IRO to payment of requested funds in the event that closer examination of the application results in doubts of accuracy or veracity as to the use of the funds.*

### 1. TYPE OF PROOF:

Only detailed, individual receipts for costs incurred are acceptable as proof of correct use. Lump sum payments and, in particular, percentages of general expenses such as staff costs, costs of furnishings, telephone costs, computer costs, etc. are not acceptable. The amount of the refund requested must be clearly visible and its computation understandable on each and every individual receipt. Receipts for which the purpose of the purchase or payment is not clearly understandable are to be accompanied by a detailed explanation and the grounds of its relevance to the organisation or business are to be clearly stated.

### 2. TIME FRAME

Only receipts from the previous fiscal year will be accepted. The date of the actual payment/transfer of funds is used to determine the eligibility of a receipt.

### 3. IRO DUES

IRO dues can not be claimed as this would lead to the unequal treatment of those NRO's not involved in fund raising.

### 4. GIFTS

Gifts given for personal reasons can not be claimed unless there are special grounds for such a gift. For example, gifts given to judges in the course of a training event can be claimed, provided there is no personal motivation. Spirits, alcohol and other stimulants are not compatible with the rescue dog discipline. Those and similar expenses can therefore never be claimed.

## **5. MEALS AND ENTERTAINMENT**

Meals and entertainment of any kind may be claimed only when provided as part of a rescue dog event and when proof is furnished that they were provided free of cost to participants.

## **6. BANK FEES, INTEREST, ETC.**

Bank fees, interest and other costs associated with financial or credit institutes can not be claimed.

## **7. PERSONAL EXPENSES, ALLOWANCES, CASH PAYMENTS, ETC.**

If accommodation, meals and travel costs are provided for a participant, additional payments in the form of cash or allowances, etc. cannot be claimed. Payments for which there is no receipt may not be claimed in keeping with the general obligation of proof for actual costs.

## **8. FIXED ASSETS**

Fixed Assets (such as office furnishings, computers, dog kennels, etc.) with a length of use exceeding one year can be claimed on a per annum depreciation basis only.

## **9. VEHICLES:**

The procurement of a vehicle can be claimed on the basis of a 5 year driving life depreciation. Running maintenance costs can only be claimed to a level of 50% due to the availability of the vehicle for private use, unless a Driving Logue is kept. Vehicular repairs over EUR 1,000.00 can only be claimed when accompanied by a detailed explanation of repairs and when justified by the use of the vehicle for rescue dog missions.

## **10. REAL ESTATE**

The procurement of real estate can be claimed based on a 20 year depreciation. Infrastructure investments (diving walls, heating systems, etc.) as well as major repairs over EUR 5,000.00 are to be claimed on the basis of at least a 10 year depreciation. Running maintenance costs for real estate such as property insurances or rent can only be claimed when proof of use for business is provided and can not exceed 50% of running costs due to the property's availability for private or alternative use.

## **11. EQUIPMENT**

The procurement of equipment for the maintenance of the property must be accompanied by proof of need and an explanation of their necessity specifically from the business point of view. The procurement of equipment for rescue dog work or for rescue dog missions is also to be accompanied by proof of need and an explanation of necessity.

Salzburg, May 22, 2006

Dr. Cornelia Sprung  
Treasurer