

# Travel and accommodation costs

## Fact sheet on eligibility of travel and accommodation expenditure<sup>1</sup> December 2018

### Definition

Expenditure on travel and accommodation costs of staff of the partner organisation that relate to delivery of the project. They cover travel costs (e.g. tickets, travel and car insurance, fuel, car mileage, toll, and parking fees), accommodation costs, costs of meals, visa costs, and/or daily allowances.

### General principles

- Travel and accommodation costs of staff of the project partnership should be reported under this budget line.

**Travel and accommodation costs of external experts and service providers (e.g. speakers, chairpersons etc.)** must not be included in this budget line (unless borne directly by any of the partner organisations). These costs should fall under budget line External services and expertise.

**Travel and accommodation costs of staff of associated partners** can be included under this budget line as long as they are borne by any of the partner organisations.

- Travel and accommodation costs must be clearly linked to the project and be essential for the effective delivery of the project activities.
- Costs must be definitely borne by the partner organisation. Direct payments by a staff member of the partner organisation must be supported by a proof of reimbursement from the employers.

---

<sup>1</sup> Guidance provided in this fact sheet takes account of provisions of the regulatory framework 2014-2020 (in particular, rules on eligibility of expenditure for cooperation programmes set up in the Commission Delegated Regulation (EU) 481/2014) and practices in use by ETC programmes in 2014-2020. The fact sheet is by no means a legally binding document.

- Principles of sound financial management and cost-efficiency of the entire mission should be applied to the choice of transport and accommodation options. Effectiveness should be the leading principle.
- Any expenditure item defined as travel costs, accommodation costs, costs of meals or visa costs that is already covered by a daily allowance, cannot be eligible in addition to the daily allowance and should be deducted, i.e. no double funding is permissible (Article 65(11) of Common Provision Regulation (EU) 1303/2013).

### **Budget line specific rules**

- Travel and accommodation costs must be justified by activities carried out within the project, e.g. participation in project meetings, site visits, meetings with programme bodies, seminars, conferences, etc.
- Costs of travel and accommodation related to activities outside (the Union part of) the programme area are only eligible, if they have been included in the approved Application Form or approved by the programme following a request for travel (following the rules defined by the programme). In all cases, benefits of activities outside the programme eligible area should be justified.
- Maximum daily rates for hotel and daily allowance (daily allowance subsistence) should be respected in accordance with the national legislation or internal policy of the partner organisation.
- Travel and accommodation costs should be properly documented in line with the national legislation or internal policy of the partner organisation. In exceptional cases, national rules concerning missing/ lost documents can be accepted.

### **Reimbursement forms**

Travel and accommodation costs of the staff of the partner organisations can be reimbursed on the real cost basis or by using simplified cost options (e.g. standard scale of unit costs, flat rate).

### **Audit trail**

The following main documents must be available for control purposes (if real costs reimbursement option is used):

1. agenda or similar of the event;
2. paid invoices (e.g. hotel invoice, travel ticket);
3. daily allowance claim;
4. proof of payment.

If simplified cost options are used as a reimbursement option for this budget lines, the audit trail is different to the real costs. For instance, no supporting documents should be provided

if a flat rate is applied. To find out more about the audit trail of simplified cost options, please check fact sheets on simplified cost options.

### **Eligible and non-eligible costs**

An exhaustive list of cost elements covered by the travel and accommodation category of costs is provided in the Commission Delegated Regulation (EU) 481/2014. The Interact Matrix of costs presents further examples of eligible and ineligible costs under this budget line.

### **Programme-specific conditions**

- Programmes can establish additional rules regarding the choice of modes of transport, e.g. they can decide that the cost of taxi is not eligible, etc. However, programmes should be aware that additional programme rules increase the risk of mistakes by project partners.
- Some programmes can decide to use the EC scale of hotel maximum rates and daily subsistence as a reference, defining the maximum hotel ceiling and daily allowance (Commission Delegated Regulation (EU) 2016/1611). The EC fixed rates can apply in particular to partner organisations that do not have any rules in this area (national, organisational). The EC daily subsistence covers breakfast, two main meals and local transportation. If the rates are used, no extra local travel expenses are eligible. In addition, the daily subsistence should foresee necessary reductions whenever costs of selected meals are covered by hosting organisations (e.g. lunch or dinner costs).

The scale of mission allowances (Art. 1, Commission Delegated Regulation (EU) 2016/1611)

Country	Hotel ceiling	Daily subsistence
Belgium	148	102
Bulgaria	135	57
Czech Republic	124	70
Denmark	173	124
Germany	128	97
Estonia	105	80
Ireland	159	108
Greece	112	82
Spain	128	88
France	180	102
Croatia	110	75
Italy	148	98
Cyprus	140	88
Latvia	116	73
Lithuania	117	69
Luxembourg	148	98
Hungary	120	64
Malta	138	88
The Netherlands	166	103
Austria	132	102
Poland	116	67
Portugal	101	83
Romania	136	62
Slovenia	117	84
Slovak Republic	100	74
Finland	142	113
Sweden	187	117
United Kingdom	209	125