



Travel and accommodation costs

Fact sheet on the eligibility of travel and accommodation costs¹

February 2022

Definition

Travel and accommodation costs cover travel costs, accommodation costs, costs of meals, visa costs and daily allowances of staff of the partner organisation that relate to the project's delivery.

Legal references

A list of cost elements covered by the travel and accommodation category of costs, regardless of whether such costs are incurred and paid inside or outside the programme area, is limited to (Article 41 Interreg Regulation):

- a) travel costs (such as tickets, travel and car insurance, fuel, car mileage, tolls and parking fees);
- b) the cost of meals;
- c) accommodation costs;
- d) visa costs;
- e) daily allowances.

The above list is exhaustive, and programmes cannot add additional types of costs to this list. The Interact tool, Matrix of Costs², presents further examples of eligible and ineligible costs under this cost category.

Below, you will find all articles from the CPR and Interreg Regulation applicable for travel and accommodation costs, referenced in this fact sheet:

¹ Guidance provided in this fact sheet takes account of provisions of the regulatory framework 2021-2027 (in particular, rules on eligibility of expenditure for cooperation programmes set up in the Interreg Regulation 2021/1059 and Common Provision Regulation (CPR) 2021/1060) and practices in use by Interreg programmes in the 2014-2020 period. The fact sheet is by no means a legally-binding document.

² Currently available for the 2014-2020 period, to be updated in 2022.

Regulation (EU) No 2021/1060 - CPR

- Article 63 – Eligibility,
- Article 64 – Non-eligible costs,
- Article 67 - Specific eligibility rules for grants.

Regulation (EU) No 2021/1059 - Interreg Regulation

- Article 37 - Rules on eligibility of expenditure,
- Article 38 - General provisions on eligibility of cost categories,
- Article 41 - Travel and accommodation.

General principles

- Costs must be borne by the partner organisation.
- Travel and accommodation costs of staff of the project partnership should be reported under this cost category.
- Travel and accommodation costs must be clearly linked to the project and be essential for the effective delivery of the project activities.
- Direct payments by a staff member of the partner organisation must be supported by proof of reimbursement from the employers.
- As for all other costs, the principles of sound financial management and cost-efficiency of the entire business trip should also be applied to the choice of transport and accommodation.
- Travel and accommodation costs are eligible if no other EU funds have contributed towards financing of the same expenditure item; i.e., no double-financing is permissible (Article 63(9) CPR).

Cost category-specific rules

Travel and accommodation costs of **external experts and service providers** (e.g., speakers, chairpersons, etc.) must not be included in this cost category. These costs should fall under the cost category external expertise and services costs.

Travel and accommodation costs of **associated partners' staff**³ has to be carefully analysed and regulated in programme documents.

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.

³ An associated project partner is a project partner participating in the project without financially contributing to it.

Reimbursement forms

Travel and accommodation costs can be reimbursed by the programme either as⁴

1. real costs, or
2. simplified cost options (SCOs).

If a programme offers both options for reimbursement (real costs and simplified cost options), the chosen option within the cost category/part of the cost category must be applied at the partner level for the entire duration of the project (i.e., changes to a different reimbursement option, such as from real costs to SCOs or vice versa, are not possible during the project implementation unless they are justified by a force majeure situation).

Real costs

Cost category-specific rules and calculation of the travel and accommodation costs:

- All travel and accommodation costs are reported as actually incurred and paid.
- 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.
- Any cost element defined as travel costs, accommodation costs, costs of meals or visa costs that are 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 permissible⁵.

SCOs

All three types of SCOs (flat rates, unit cost, lump sum) can be used to reimburse travel and accommodation costs.

⁴ The monitoring committee of the programme decides on the reimbursement option(s) and sets it at the programme level; e.g., some programmes will finance travel and accommodation costs based on a flat rate only.

⁵ Article 41(2) Interreg Regulation.

Flat rate

Article 41(5) Interreg Regulation introduced a flat rate of up to 15%⁶ of the direct staff costs without there being a requirement for the managing authority to perform a calculation to determine the applicable rate.

In addition, travel and accommodation costs are included as a part of the remaining eligible costs of an operation when a flat rate of up to 40% of eligible direct staff costs is used in the project (Article 56(1) CPR). If this flat rate is used, there will be only 2 cost categories in the project: staff costs and the remaining eligible costs.

Unit costs & Lump sums

Travel and accommodation costs can also be calculated as unit costs (e.g., cost per kilometre for the use of a private car for work missions) or lump sums/ part of them (e.g., a lump sum for participation in a fair/ festival, which covers travel and accommodation costs).

Audit trail

Real costs

The following main documents must be available for control purposes:

- agenda or similar of the event;
- participants list (or similar evidence of participation);
- paid invoices (e.g., hotel invoice, travel ticket);
- travel claim, covering daily allowance amounts;
- proof of payment.

SCOs

For the audit/ control of the correct application of the SCO, the following documents should be in place:

- For flat rates: programme rules to verify that the flat rate takes into account the correct cost categories and that the correct percentage is used and that calculations are correct; basis costs; verification against double-financing (e.g., checking that costs covered by the flat rate are not reported under another cost category).
- For unit costs: delivered outputs of the project (if relevant); verification that the amount declared is justified by quantities; verification against double-financing.
- For lump sums: delivered outputs of the project; criteria for the payment of the lump sum (payment triggers); verification against double-financing.

⁶ Where “up to” is used in off-the-shelf flat rates, a programme can decide to use a lower rate without an obligation to develop a calculation methodology and justification of a lower rate. However, the principle of equal treatment should be kept.

To find out more about the audit trail of SCOs, check out the Interact [publication](#) on simplified cost options in Interreg programmes.

HIT⁷ agreements

Due to its limitations and difficulties in assessment and implementation, HIT agreed not to use in-kind contributions as part of jointly-developed rules (and, therefore, documents).

There are no further agreements for this cost category according to HIT.

Other/ Programme-specific information

- Programmes can establish additional rules regarding the choice of modes of transport; e.g., they can decide that the cost of a taxi is not eligible, etc. However, programmes should be aware that additional programme rules increase the risk of mistakes by project partners and might be considered gold plating.

⁷ HIT – Harmonised Implementation Tools.