



## Fact Sheet 4 - Travel and accommodation costs

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Version 1	27.04.15	

**Core message:** Travel and accommodation costs are rarely problematic provided that they are (i) limited to staff working for a beneficiary (ii) are clearly relevant to the project (iii) respect the principle of value for money and (iv) are within the North Sea Region. There are additional requirements for costs which do not meet all of these criteria.

### Background

Travel and accommodation costs are an important part of any transnational project. This fact sheet provides guidance on how to report these costs and highlights a number of basic principles.

### Who can report travel and accommodation costs?

In general, travel and accommodation costs can only be reported for staff employed by a beneficiary in the project. All staff involved must be able to demonstrate that the trip directly relates to delivery of the project or to participation in programme events such as a seminar for first level control.

The travel and accommodation expenses of external experts and service providers can also be included provided there exists a written agreement and that all those reporting travel are necessary to the delivery of the project. The expertise and role of all people funded in this way must be demonstrated and well-documented. All such costs must be in accordance with the same value for money principles applying to project staff. These costs should be reported under the budget heading 'External expertise and service costs'. An example might be covering the travel costs of an expert speaker asked to present at a project conference.

### Which costs can be reported?

Costs which can be reported include:

- Travel costs (e.g. tickets, car hire costs, car mileage, toll charges and parking fees)
- Accommodation costs (hotel bills)
- Daily travel allowances in line with the written rules of the beneficiary organisation



- In rare and well-justified cases, visa costs

It must be ensured that free services (e.g. accommodation provided by an event organiser) and any costs claimed directly (e.g. an invoice for a group lunch) have been correctly deducted from any travel allowance payments in line with the standard written rules for the beneficiary. No double funding of such costs is allowed.<sup>1</sup>

## Detailed rules

- Travel and accommodation costs must be clearly linked to the project and must be (i) necessary for effective delivery of the project or (ii) linked to participation in programme events. The programme will under no circumstances cover the travel costs of spouses or other family members.
- Transport and accommodation choices should always respect value for money and should make use of the cheapest appropriate option for every journey.
- Travel and accommodation costs can only be reported for people directly relevant to project activities. The beneficiary must be able to justify the number of people attending any event (for example, a conference/seminar) and the number of days away. It is only possible to claim for the days actually needed to carry out the activity (e.g. no extra nights)
- If a journey includes activities for more than one project, or for the project and other business of the host organisation, travel and accommodation costs should be charged proportionally. For example, if the person travelling attends three meetings but only one is relevant to the project, the project will as a starting point only pay one third of the travel costs. Regardless of the details of the method chosen to decide the proportion of costs paid by the project, the method should be fair, transparent and well-documented.
- Rules on costs for alcohol vary from country to country. Some countries (e.g. the UK) do not consider costs for alcohol to be eligible expenditure. Check your national rules!

Costs for travel and accommodation related to activities outside the programme area are described in Fact Sheet No 18 under 'Location of expenditure'.

## References

- Regulation (EU) No 1299/2013 of the European Parliament and of the Council of 17 December 2013 on specific provisions for the support from the European Regional Development Fund to the European Territorial Cooperation Goal (ETC-Regulation), Articles 18 and 20
- Commission Delegated Regulation (EU) no 481/2014 of 4 March 2014 Article 5

<sup>1</sup> Common Provisions Regulation 1303/2013 §65.11 and Regulation 481/2014 §5.2