

# Travel and subsistence

**“MAKE SURE TRAVEL AND SUBSISTENCE ARE ADEQUATELY DOCUMENTED”**



Travel costs can constitute an important cost. It is essential to check and justify related costs.

## WHY?

It is essential to keep travel and subsistence related supporting documents. Without adequate supporting documents, costs may be considered ineligible.

## MINIMUM CONTRACTUAL CONDITIONS:

(Articles: Eligible costs of General Conditions)

- Costs are incurred during the eligibility period specified in the grant agreement/decision.
- They are indicated in the estimated overall budget of the project.
- **They are necessary, identifiable and verifiable from corresponding financial statements and accounting records.**
- They are reasonable, justified, and prudent.
- They are in line with the beneficiary's usual practices on travel and subsistence costs or do not exceed the scales approved annually by the Agency.

## WHAT CAN GO WRONG?

- Reporting travel and subsistence costs that do not relate and/or are unnecessary for the project.
- Insufficient supporting documents.
- Use of incorrect scales (please, check the appropriate guidelines for the specific funding action) or when travel and subsistence allowances are higher than EC maximum ceilings. Usual remuneration policy should be used.
- Reporting travel and subsistence costs of subcontractors (these costs should be part of the subcontracting fees).
- Not recording costs in the accounting system.
- Misuse or uneconomic use of transport e.g. first class airfares.



## Basic tips

### 1. Beneficiaries are strongly advised to keep all necessary supporting documents:

- a. Travel: original airline tickets or travel agent invoices and boarding passes, bus/train tickets and taxi receipts.
- b. Subsistence: details of the per diems claimed (including dates and purposes of visits made).

In addition to the supporting documents, appropriate measures to keep effective accounts on travel and subsistence costs include:

- Establishing a travel request form including information on the reason for travel and budget to be approved by an authorising person before the travel takes place.
- Creating a travel report template consisting travel details such as dates, times and reasons for travel (speaker at conference, coordination meeting with project partners etc.).
- Creating a travel expense claim form to declare all proofs of actual travel expenses e.g. original travel tickets and bills, boarding passes, hotel invoices, meal receipts etc. Expense claims should be approved by a person within the beneficiary's organisation authorised to do so.

### 2. Beneficiaries should also take the following into account:

- Clarify internal practices for paying/reimbursing travel and subsistence costs which are inline with usual remuneration policy.
- Comply consistently with the usual practices of the organisation that govern travel and subsistence cost payments/reimbursements as new rules cannot be created for the purpose of managing EU projects.
- For travel and subsistence allowances, remember that amounts published by the EC are maximum ceilings. Beneficiaries can always pay lower amounts, for example if travel takes place in cheaper parts of the country, or when the actual costs are lower and inline with the usual remuneration policy. In case, actual allowances are higher than the amounts published, the exceeding part will be considered as ineligible costs by the Agency.
- Retain all invoices and bills, proofs of payment and of reimbursements even if you are reimbursed on a flat rate basis.
- For travel allowances, keep appropriate documentation showing that the travel took place (travel orders, travel reports, invoices from travel agency, boarding passes for international travel, copies of hotel bills showing arrival and departure dates, etc.).
- Keep relevant supporting documents to prove that the travel has taken place in accordance with an initial work plan, and in the interest of the project.

**“Make sure travel and subsistence  
are adequately documented”**