



# **UNIT COSTS for TRAVEL, ACCOMMODATION and SUBSISTENCE costs**

**Commission Decision C(2021)35 of 12 January 2021 authorizing the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multi-annual financial framework**

**Commission Decision C(2023)4928 of 26 July 2023 amending Commission Decision C(2021)35**

- Decision C(2021)35: Unit costs shall cover all eligible costs related to travel, accommodation and subsistence, as relevant. Where unit costs are used to reimburse expenditure to one or all of these categories of costs, no additional costs related to those categories may be reimbursed. -> *Decision C(2021)35*
- Co-financing has not been taken into account in this Decision. However, when used for actions, the unit costs will be subject to the normal co-financing rules of the relevant programme so co-financing will be taken into account at the time of payment. -> *Decision C(2021)35*
- The costs must be calculated, for each travel and person travelling, in accordance with the methodology set out in Decision C(2021)35 and Annex 2a of the grant agreement. -> *Reference Document: Annotated Model Grant Agreement*

## Scope and purpose of Decision C(2023)4928

- the purpose of Decision C(2023)4928 is to increase the **rates for return air and rail travel above 400km** by 25% ( see Table 5.1).

It does not apply to the other unit costs authorised in Decision C(2021)35, such as those for rail journeys below 400km, or accommodation and subsistence costs.

- it can be applied **retrospectively to any grant agreement that had not reached its project end date on 1 January 2023**, irrespective of when the travel actually took place. However, the maximum amount of the grant as specified in the signed grant agreement may not be increased.

- For the **grant agreements signed prior to the adoption of amending Decision**, it is the **choice of each beneficiary** to use or not the increased rate. As this is a unilateral change of the Model Grant Agreement conditions that benefits the beneficiaries, there is no need to amend the grant agreements signed.

## Cost categories

- **TRAVEL unit costs**
- **ACCOMODATION unit costs**
- **SUBSISTENCE unit costs**

# TRAVEL COSTS

All unit costs are an amount to cover a return trip. However, the calculation of the distance should be done on the basis of the 1-way distance between the points. ->

*Reference Document: Annotated Model Grant Agreement*

Calculation of unit costs is based on the distance between the place of departure and place of arrival, corresponding to the amount for the return journey.->*Decision C(2021)35 and*

*Decision C(2023)4928*

Details on the amounts and the calculation are explained in Annex 2a.

All distances to be measured using either the rail or flight calculator in the following website: [https://ec.europa.eu/info/calculate-unit-costs-eligible-travel-costs\\_en](https://ec.europa.eu/info/calculate-unit-costs-eligible-travel-costs_en)

-> *Decision C(2021)35*

# TRAVEL COSTS

- Land travel between 50 and 399 km covers any form of travel (bus, rail or car).

## Travel:

- by air above 400km: amount depending on distance band x no. of journeys;
- by rail above 400km: amount depending on distance band x no. of journeys;
- combined air and rail above 400 km: amount depending on distance band x no. of journeys;
- land travel (50 - 399km) in 1 Member State: amount for intra-Member State x number of journeys
- land travel (50-399km) between 2 Member States: amount for inter-Member State travel x number of journeys;
- travel between EU and one of EU's outermost regions and overseas countries and territories (OCTs): specific unit cost for that OCT x number of journeys;
- journey of less than 400 km not covered by land transport (e.g. Helsinki/Tallinn): unit cost for air travel (400-600 km) x number of journeys;
- travel to/from places more than 400 km from a primary airport (e.g. certain regions in Finland): relevant unit cost for air travel x 150% number of journeys.

**Example:** The flight calculator has calculated a distance of 912.79 km between Vienna and Brussels, which would be EUR 221 ( or if new rate EUR 276) per return trip. This amount is for both flights, calculated on one-way distance in line with the decision.

## Flight calculator

For flights of more than 400 km:

The screenshot shows a web-based flight calculator interface. On the left, a map of Europe displays a dashed blue line representing the straight-line distance between Vienna, Austria (marked with a green pin) and Brussels, Belgium (marked with a red pin). A legend below the map indicates that the dashed line represents a 'Straight line distance: 912.79 km'. On the right, a 'Directions' panel contains the text 'Type or right-click on the map to set the start and destination addresses.' Below this text are two input fields: the first contains 'Vienna, Austria' and the second contains 'Brussels-Capital, E'. A vertical toolbar on the left side of the map contains icons for home, zoom in, zoom out, pan, and other navigation functions.

Webtools | © EC-GISCO | Leaflet | © OpenStreetMap contributors | Disclaimer

**Table: Unit cost amounts per distance band**

Distance Band (in km)	Amount in EUR per return trip
400-600	196
601-800	209
801-1200	221

[https://ec.europa.eu/info/calculate-unit-costs-eligible-travel-costs\\_en](https://ec.europa.eu/info/calculate-unit-costs-eligible-travel-costs_en)

## Scenarios for travel:

- Where the end point of travel is different from the start, the amount to be declared will be the theoretical cost of travelling to the same starting point, unless the different end point is necessary for the implementation of the action. In that case, the unit cost can be calculated using the longer of the distances (e.g. if travel from Dublin – Brussels – Athens is justified for the action, the unit cost to be applied can be calculated on basis of the longer flight from Brussels – Athens).
- Where the trip involves 3 journeys and is necessary for the implementation of the action (e.g. Madrid – Brussels – Berlin – Madrid), the unit costs can be calculated on the basis of 2 separate return flights; Madrid – Brussels and Berlin – Madrid.

-> Reference Document: Annotated Model Grant Agreement



## ACCOMMODATION

Amount per unit (amount depending on country) x nights spent on travel

## SUBSISTENCE

Subsistence: amount per unit (depending on country) x days spent on travel.

- Subsistence unit costs are for a 24-hour period. The amount of unit costs to be declared should be calculated by rounding up or down to the nearest full number of days, except for the first day where any amount of hours will be rounded up to 1 full day. -> *Reference Document: Annotated Model Grant Agreement*
- For the EU's outermost regions or overseas countries and territories (OCTs), the rate for the relevant Member State can be used as a proxy amount. -> *Reference Document: Annotated Model Grant Agreement*
- The subsistence unit costs is intended to cover meals and other incidental expenses. Since accommodation will in most cases also be paid on the basis of unit costs, there is no need to check whether breakfast was included in the cost of the hotel. -> *Reference Document: Annotated Model Grant Agreement*
- The unit costs can be used whenever subsistence costs are an eligible cost of the action and, when used, no additional subsistence costs can be reimbursed. -> *Decision C(2021)35*

## Example of Subsistence unit costs calculation:

**Departure:** Monday evening 7 pm for a meeting on Tuesday.

**Arrival:** back to home country on Wednesday morning 9 am.

A full day is a 24 hour period.

In this case, from Monday 7 pm to Wednesday 9 am is 57 hours:

1. Monday = full day = 24h;
2. Tuesday = full day = 24h;
3. Wednesday = 9h;

and therefore in total 57h, so this should be rounded down to 48 hours as nearest full day, which is 2 days of subsistence unit costs for this travel.

## 1. Example of unit costs calculations for 1 person: direct flight with 1 night stay:

### Travel costs:

Flight **Vienna – Brussels**: distance 912.79km = **EUR 221** (or if new rate **EUR 276**) unit cost per return trip .

### Accommodation costs:

**1 night** in Brussels (Belgium): Amount in EUR per night in Belgium = **EUR 137**

### Subsistence costs:

**Departure from Vienna**: Monday **7 am** for a meeting in Brussels on Monday

**Arrival**: back to **Vienna** on Tuesday at **1 pm**.

A full day is a 24 hour period.

From Monday **7 am (=24h)** to Tuesday **1 pm (=13h)** is 37 hours, so this should be rounded up to the nearest full day which is 48 hours or 2 days of subsistence for this travel.

Daily Rate in EUR for Belgium = **EUR 102 => 2x102=204**

**Total costs: 221+137+204=562 or**

**Total costs (for new rate for travel): 276+137+204=617**

## 2. Example of unit costs calculations for 1 person: connecting flights with 2 nights stay:

### Travel costs:

Flight **Athens (departure) – Vienna(connecting flight) – Brussels (arrival)**: distance (between Athens and Brussels – starting and end point) 2087.25 km = **EUR 343** ( or new rate **EUR 429**) unit cost per return trip (The unit cost to be paid depends on the distance between the place of departure and place of arrival. It does not matter if there are connecting flights or it is a direct flight. This is a straight line distance.)

### Accommodation costs:

**2 nights** in Brussels (Belgium): Amount in EUR per night in Belgium = **EUR 137 => 2x137=274**

### Subsistence costs:

**Departure from Athens:** Monday **7 pm** for a meeting in Brussels on Tuesday

**Arrival back to Athens** on Wednesday **at 1 pm**.

A full day is a 24 hour period.

From Monday **7 pm (=24h)** to Wednesday **1 pm (=13h)** is 61 hours, so this should be rounded up to the nearest full day which is 72 hours or 3 days of subsistence for this travel.

Daily Rate in EUR for Belgium = **EUR 102 => 3x102=306**

**Total costs: 343+274+306=923 or**

**Total costs (if new rate for travel):429+274+306=1,009**

### 3. Example of unit costs calculations for 1 person: end point of travel is different than departure, with 1 night stay:

#### Travel costs:

Where the end point of travel is different from the start, the amount to be declared will be the theoretical cost of travelling to the same starting point, unless the different end point is necessary for the implementation of the action.

In that case, **the unit cost can be calculated using the longer of the distances** (e.g. if travel from Dublin – Brussels – Athens is justified for the action, the unit cost to be applied can be calculated on basis of flight from Brussels – Athens).

Flight **Dublin (departure) – Brussels (place of the event – arrival point) – Athens (end point different from the departure point):**

1. distance between Dublin and Brussels = 777.43 km;
2. distance between Brussels and Athens = 2087.25 km;
3. As a consequence of point 1 and 2 the travel costs will be calculated and paid based on the longer of the distances – Brussels – Athens = 2087.25 km = **EUR 343** ( or new rate **EUR 429**).

### 3. Example of unit costs calculations for 1 person: end point of travel is different than departure, with 1 night stay - continue

#### Accommodation costs:

**1 night** in Brussels (Belgium): Amount in EUR per night in Belgium = **EUR 137**

#### Subsistence costs:

**Departure from Dublin:** Monday **7 am** for a meeting in Brussels on Monday

**Arrival in Athens** on Tuesday at **1 pm**.

A full day is a 24 hour period.

From Monday **7 am (=24h)** to Tuesday **1 pm (13h)** is 37 hours, so this should be rounded up to the nearest full day which is 48 hours or 2 days of subsistence for this travel.

Daily Rate in EUR for Belgium = **EUR 102 => 2x102=204**

**Total costs: 343+137+204=684**

## 4. Example of unit costs calculations for 1 person: three trips involved with 3 nights stay:

Where the trip involves 3 journeys and is necessary for the implementation of the action (e.g. Madrid – Brussels – Berlin – Madrid), the **unit costs can be calculated on the basis of 2 separate return flights**; Madrid – Brussels and Berlin – Madrid.

### Travel costs:

Flight **Madrid – Brussels – Berlin – Madrid**:

1. distance between **Madrid - Brussels** = 1308.05 km = **EUR 230** ( or new rate **EUR 288**)
2. distance between **Berlin - Madrid** = 1861.87 km = **EUR 295** ( or new rate **EUR 369**)

As a consequence of point 1 and 2 the travel costs will be calculated and paid based on the 2 journeys =  $230 + 295 = \mathbf{EUR\ 525}$  (or if the new rates applies:  $288+369= \mathbf{EUR\ 657}$ )

### Accommodation costs:

**3 nights: 2 nights in Brussels and 1 night Berlin =>**

Amount in EUR per night in **Belgium** = **EUR 137 =>  $2 \times 137 = 274$**

Amount in EUR per night in **Germany** = **EUR 119**

#### 4. Example of unit costs calculations for 1 person: three trips involved with 3 nights stay – continue:

##### Subsistence costs:

**Departure from Madrid:** Monday 7 pm for a meeting in Brussels on Tuesday.

**Departure from Brussels:** Wednesday 8 am for a meeting in Berlin on Wednesday.

**Arrival:** back to Madrid on Thursday at 1 pm.

One period/trip of 4 days (from Monday 7pm to Thursday 1pm) to be considered.

A full day is a 24 hour period.

From **Monday 7 pm (=24h) to Thursday 1 pm (=13h)** is 85 hours, so this should be rounded up to the nearest full day which is 96 hours or 4 days of subsistence for this travel.

For **Monday** and **Tuesday**, we apply the **Daily Rate in EUR for Belgium = EUR 102 => 2x102=204.**

For **Wednesday**, we apply the daily rate of **the country** where the participant spends **more than 12h** - in this scenario: the **Daily Rate in EUR for Germany = EUR 97.**

For **Thursday**, we apply the **Daily Rate in EUR for Germany = EUR 97.**

**Total costs: 525+274+119+204+97+97=1316**



# Records and supporting documents for unit costs

## ARTICLE 20 — RECORD-KEEPING:

- The beneficiaries must keep records and other supporting documents to prove the proper implementation of the action in line with the accepted standards in the respective field (if any).
- In addition, the beneficiaries must keep the following to justify the amounts declared: adequate records and supporting documents to prove the number of units declared.
- The beneficiaries do not need to keep specific records on the actual costs incurred.
- The records and supporting documents must be made available upon request (see Article 19) or in the context of checks, reviews, audits or investigations (see Article 25).

# Records and supporting documents for unit costs

## Recommendations:

- ✓ The beneficiaries will have to be able to prove (upon request) that a travel took place and was linked to the action. For instance, attendance lists will demonstrate that travel costs were necessary for the action and produced during the action duration.
- ✓ To be able to identify the unit cost of each travel, we recommend that you indicate, on signed attendance lists, the place of departure of the persons for whom you intend to claim travel costs.
- ✓ In case of an event with no attendance list (an event organized by a 3<sup>rd</sup> party), the beneficiary must collect evidences to demonstrate that the person travelled and that it was linked to the action: the agenda, the minutes or report of the event, the boarding pass, travel ticket, etc.

## Useful documents:

- [Decision C\(2021\)35 and Decision C\(2023\) 4928](#)
- [EU4H MGA — Multi & Mono](#)
- [AGA - Annotated Model Grant Agreement](#)

# Thank you



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