

- *Expenses incurred for the benefit of the network.*

A1-3 FUNDING SCHEME

Financial support can be requested for:

- Travel reimbursement of meeting participants attending face-to-face events following Travel reimbursement rules (see A1-3.1 of the present Annex hereunder);
- Local Organiser Support: covering expenses carried out to organise an approved COST Action event (see A1-3.2 of the present Annex hereunder).

A1-3.1 TRAVEL REIMBURSEMENT RULES

A1-3.1.1 PRINCIPLES

Following the COST principle of *Good governance, financial soundness, and efficiency* as per I.5, participants to an Action event shall:

- Choose the most economical means of transportation;
- Make their transportation arrangements as early as possible upon receipt of the e-COST official invitation to the approved activity;
- Not receive double funding, as it is not permitted. Therefore, the participants shall declare via e-COST when submitting their Online Travel Reimbursement Request (OTRR) that they will not receive a reimbursement or any allowance from a third party to support their attendance at the approved COST activity for which they are submitting a claim. In case a participant is partially funded by another source of funding, this amount shall be deducted from the participant's claim.

The COST Association reserves the right to contact any beneficiary of COST funds and / or their institution or any other relevant third party when double funding is suspected. Further, non-abidance by this rule may lead to rejection of costs or sanctions as per *III - Level A: Breach of COST Rules and Principles*.

In addition, participants may claim a lower amount of reimbursement than the entitled amount as per the rules described below in *A1-3.1.3- Eligible expenses*.

COST Actions participants are reminded that their reimbursement from the COST Grants is public money that shall be used with care and only in relation with the COST Action activities.

Participant claims are non-commercial transactions, therefore, claims as such are not subject to V.A.T deduction. Taxes normally due or applicable with respect to the reimbursement of daily allowances are not to be deducted from amounts payable to participants. It is the responsibility of each participant to ensure that all amounts that they receive from COST funding are compliant with their national tax rules and obligations.

A1-3.1.2 ADMINISTRATIVE REQUIREMENTS

In order to see their claim being reimbursed participants to an Action event shall:

- Have an e-COST profile at <https://e-services.cost.eu/> including bank details;
- Be eligible to receive financial support as per Article 6.4;
- Have received an e-COST invitation to the meeting / training school and have accepted it within 2 weeks from receiving it;
- Sign the attendance list on each day they attend the Action event;

- Submit via e-COST a completed Online Travel Reimbursement Request (OTRR) as soon as possible and not later than 15 calendar days after the end date of the Action event;
- Upload legible copies of all invoices / receipts and relevant supporting documents onto e-COST.

A1-3.1.3 ELIGIBLE EXPENSES

Participants to an Action event, who meet the administrative requirements may receive financial support as follows:

A1-3.1.3.1 ACCOMMODATION, MEALS, AND SHORT DISTANCE TRAVEL EXPENSES – DAILY ALLOWANCE

The reimbursement of incurred expenses for accommodation, meals, short distance travel (defined as less or equal to 100 km one way) and other incidental costs is paid as one lump-sum amount known as daily allowance.

No invoices for accommodation, meals, short distance travel or other incidental costs are therefore required (see below daily allowance calculation) except in specific cases.

The daily allowance rate (to be found at www.cost.eu/daily_allowance) is based on the country where the event takes place.

Incidental costs are defined in Section A 1.-3.1.4.

The Action MC may decide to reduce the daily allowance rate. In such case:

- The same daily allowance rate shall be afforded to all eligible participants attending a given event;
- For Training Schools only, the Action MC may choose to apply two different daily allowance rates, one rate for all Trainers and one rate for all Trainees;
- The Grant Holder shall notify the revised daily allowance rate before sending the formal invitations to the participants via e-COST.

The daily allowance is calculated against:

- The actual number of days of attendance to the approved activity (as confirmed against participant's signature on the official attendance list for each day of the event that they attend);
The participant may arrive on the day before the activity commences and/or leave one day after the activity finishes. The DA is then calculated accordingly;
- The participant's travel start- and end dates and hours;
The participant shall provide other supporting documents (e.g. accommodation or meal invoices) attesting their travel dates so that the daily allowance can be correctly calculated, **only in the cases when:**, (i) cannot provide proof of the travelling date and hours or (ii) does not submit a long distance travel reimbursement request. **In those cases when the travel hours cannot be ascertained from the supporting documents, the duration of the start or return journey(s) shall be increased for the purpose of calculating the daily allowance, by a fixed period of 2 hours.**

The table hereunder describes how those criteria are taken into account in the calculation of the daily allowance:

Travel to the event:	
- travel starts before 11:59	Full DA rate
- travel starts between 12:00 and 18:59	90% of DA rate
- travel starts after 19:00	80% of DA rate
Event days when participant does not travel:	
Each event day attended by the participant	Full DA rate
Travel from the event	
- travel ends before 11:59	20% of DA rate
- travel ends between 12:00 and 18:59	30% of DA rate

- travel ends after 19:00	40% of DA rate
Arrival and departure on the same day of the event	
For participants arriving and departing on the same day to the event, the calculation of their daily allowance depends on their travel time.	Between 20% and 40% of DA rate

Participants invited to a COST Action event can estimate the amount of daily allowance they could receive on e-COST by accepting the invitation and start completing the reimbursement claim.

When the participant is invited to attend a COST event while concurrently benefiting from a COST STSM Grant, the eligible participant is entitled to claim:

- the long-distance travel from the place of the STSM to the place of meeting/Training School and back
- 50% of the Daily Allowance using the Reimbursement Form related to the meeting.

Same reimbursement provisions apply. The applicant shall include in his/her meeting/Training School claim a statement from the Host Institution or Action Chair of the Action confirming the STSM mission and including the Action Number and the dates of the STSM (from/until).

Recommendations:

In order for the Action to make best use of the COST Grant:

- When two eligible participants share the same accommodation, whilst both participants are allowed to claim the daily allowance, they are invited to consider claiming the full daily allowance of only one of them and the other participant to claim **50%** of the daily allowance;
- When an eligible participant's primary affiliation is in the city of the event, the participant is invited to claim only **50%** of the daily allowance. This option can be selected when completing the Online Travel Reimbursement claim in e-COST.
- Participants are advised to book a refundable hotel room.

A1-3.1.3.2 LONG-DISTANCE TRAVEL EXPENSES

Long-distance travel is any travel equal to or above 101 km one way between a main transportation hub at the point of departure and the main transportation hub at the event venue and return to a main transportation hub at the point of arrival.

Long-distance travel modalities may be by train, ferry, bus, plane, car (see special provisions for transport by car below.)

Transport to and from a main transportation hub (meaning an airport, harbour, main train or bus station) is covered by the daily allowance if the distance is less or equal to 100 km one way. This is considered as short-distance travel.

Eligible participants receive daily allowance and financial support for travel directly related to the COST activity they were invited for. Extra travel costs linked to any non-standard travel options (such as adding extra days to one's trip or deviations from the normal itinerary, whether for personal or for professional reasons), shall not be reimbursed. For the purpose of implementation of these principles, the following definitions shall apply:

A **layover** refers to the waiting time between two connecting flights at the airport or different modes of transport (eg. Train + flight, flight+ bus, etc). A layover should not exceed a duration of 24 hours.

Anything longer than 24 hours is considered a **stopover**.

A stopover is when a traveller intentionally pauses their journey in a connecting city or country for more than 24 hours before continuing to their final destination. In this event, if the cost of each portion of the journey cannot be identified, 30% of the total amount of the ticket shall be deducted.

Purpose

Layovers are typically necessary for passengers to change planes/mode of transport, on the way to their final destination or back, when there are no direct flights available or when it is cheaper to have a connecting flight.

Stopovers are mostly a traveller's choice to deliberately pause the journey at a connecting point and spend at least 24 hours in the connecting city before continuing on to their final destination.

The incurred long-distance travel expenses **are reimbursed on face-value including VAT, up to a maximum of EUR 1500, cancellation insurance included**.

The Action MC may decide to reduce the maximum amount. In such case:

- The same maximum amount shall **be applicable to all eligible participants** attending a given event;
- When making such a decision, the Action MC shall take due account to the situation of the attendees **so as to not discriminate the attendees having to travel from more remote areas**;
Example: If a participant shows, within a reasonable time before travel date that there is no reasonable transport below the cap established by the Action MC, this cap shall be waived for the individual participant. The limit of 1500 EUR nevertheless still applies.
- All participants shall be notified of the revised maximum rate before or upon receiving their formal invitations via e-COST.

On top of the Administrative requirements as per A1-3.1.2 above, the participants shall, in order to see their long-distance travel expenses being reimbursed, **upload in e-COST supporting documents** which shall clearly **detail**:

- The name of the service provider;
- The full price paid for the ticket;
- The name of the passenger if applicable;
- The **travel itinerary including travel dates, departure and arrival cities (for plane)**, departure and arrival times (an invoice only showing the amount will not suffice). **In cases when the travel hours cannot be ascertained from the supporting documents, the duration of the start or return journey(s) shall be increased for the purpose of calculating the daily allowance, by a fixed period of 2 hours**;
- The type of extra charges claimed such as seat reservation, extra leg room, exit row seat, fast lane, priority boarding, sms priority boarding fees, luggage associated expenses, sustainable fuel surcharge and the associated amount paid for, if applicable.

Failure to provide the required supporting documents with the information mentioned above may lead to the rejection of the claim.

A complete copy of the travel booking or ticket is required. Print screens or partial documents are not accepted.

In case a participant attends two consecutive Action events (e.g. a Meeting followed by a Training School), their long travel distance expenses shall be claimed in e-COST for only one of the events.

Recommendation:

Participants are advised to contract a travel cancellation insurance for all their long-distance travel. Cancellation insurance is an eligible expense included in the long-distance travel expenses.

Specific conditions for Car travel expenses:

Long distance Car travel (equal to or above 101 km one way) is limited to a maximum distance of 1000 km for the entire journey from any point of departure to the event venue and return to a point of arrival;

Car travel shall be reimbursed at EUR 0.35 per km based on:

- the proof of distance in km from the point of departure and the event venue. An automatic distance calculator is included in e-COST;
- parking receipt which shall clearly detail the parking date(s). If parking is paid by sms, a print screen of the sms shall be uploaded in e-COST
- If multiple participants travel together, only one person may claim the reimbursement of the number of km. Other eligible participants travelling in the same car are not eligible for the reimbursement of the car km.

Travellers who choose to travel by private vehicle should arrange for sufficient coverage with their car insurance provider for damages caused to the vehicle, the occupants and third parties. These costs are not eligible for reimbursement.

A1-3.1.3.3 OTHER TRAVEL EXPENSES: VISA EXPENSES

Participants may claim a contribution towards the required visa costs to travel to the meeting venue as follows:

- **visa processing fees or exit visa fees relevant to attending approved COST event(s);**
- **Attach supporting documents:**
 - Receipt / stamp from the embassy / consulate issuing the visa;
 - Amount paid for the visa fee.

A1-3.1.4 NON ELIGIBLE TRAVEL EXPENSES

The following expenses may **never** be claimed as travel expenses:

- Any expenses claimed on top of the daily allowance or long-distance travel such as incidental costs (taxi or parking expenses, fuel costs, carbon tax, toll charges, car rental expenses linked to car travel, tips, etc.) or additional accommodation or meals;
- Conference / registration fees;
- Lecture fees and honoraria;
- Third party service fee for visa processing (including form filling assistance, appointment bookings; visa application reception; information collection; data processing; transfer to the Embassy; reception and sorting of passports; express courier return; contact of applicants upon return of passports from the Embassy; handling telephone, online messages or email enquires of applicants by Call Centre; assistance Visa On Web, SMS costs, photograph cost or photocopies, postage expenses);
- Stand-alone medical or life insurance;
- Luggage insurance;
- Carbon offset fees. Nonetheless, COST Actions are encouraged to consider the environmental impact of their activities when making their plans and or look for other sources of funding for this expense.
- Fees, charges, and/or penalties linked to a participant changing or having to rebook travel tickets;
- Wi-Fi, telephone, internet, laundry and mini-bar consumption expenses;
- Printing and postage expenses;
- Regional and / or national taxation fees; stamp duty expenses;
- Bank charges / **exchange or commission fees** on reimbursement made by the Grant Holder (or COST Association for centralised events).

Example of a traveling route and claimable expense:

Ex 1: A participant affiliated to a Lithuanian University travels to a meeting held in Santa Cruz de Tenerife, Spain. The travel route selected is a flight from Vilnius to Tenerife North and using a car to reach Santa Cruz de Tenerife. The participant will submit a claim as follows:

- Long distance travel: Plane from Vilnius to Tenerife – reimbursement on face-value under the cap (see A1-3.1.3.2 for details);
- Public transport from place of affiliation to the airport and return (less than 100 km one way) together with meals and accommodation: included in the daily allowance (see A1-3.1.3.1 for details);
- Car used from Tenerife airport to Santa Cruz (less than 100 Km one way): included in daily allowance;
- Public transport from Santa Cruz to Tenerife airport (less than 100 Km one way): included in daily allowance.

Ex 2: A participant travels to a meeting held in Milan, Italy. The travel route selected is a car travel from Lillehammer and a flight from Oslo to Milan.

On the way back the participant travelled from Milan, stopped in Warsaw to catch the connecting flight back to Oslo on the same day. The participant will submit a claim as follows:

- Long distance travel: Car from Lillehammer to Oslo airport - reimbursement on kilometre calculation under the cap (see A1-3.1.3.2 for details) and submission of parking receipt;
- Long distance travel: Plane from Oslo to Milan and return via Warsaw – reimbursement on face-value under the cap (see A1-3.1.3.2 for details);
- Public transport from Milan airport to meeting venue (less than 100 Km one way): included in daily allowance.

Ex 3: A participant is affiliated in a SME in Prague. She has a COST Action meeting in Seville on a Thursday and Friday. She leaves Prague by plane on Monday to spend a few days in Madrid. She takes a train from Madrid to Sevilla on Thursday morning to attend the meeting. She leaves Sevilla on Saturday, taking a train from Sevilla to Cordoba where she spends 2 more days, followed by a train from Cordoba to Madrid where she takes the plane back to Prague. The participant will submit a claim as follows:

- Long distance travel: Train from Madrid to Sevilla and train from Sevilla to Cordoba – reimbursement on face-value under the cap (see A1-3.1.3.2 for details);
- The daily allowance related to the meeting is for Thursday, Friday, and Saturday (see A1-3.1.3.1 for details).

Ex 4: A participant travels from Washington, USA to a meeting in Amsterdam, stopping over for 48 hours in Paris. The participant submits one single plane ticket of a value of 1.000€. The participant shall submit the claim as follows:

- Long distance travel: 700€ (70% of the plane ticket value) – reimbursement on face-value under the cap (see A1-3.1.3.2 for details).

A1-3.1.5 SPECIFIC CONDITIONS FOR ACTION PARTICIPANT IN NEED OF ASSISTANCE IN CASE OF DISABILITY

The eligible participant suffering of a temporary or permanent disability may request from the COST Association (request to be introduced via the Grant Holder of the concerned COST Action) a specific demand in order to obtain that incurred travel expenses of a personal assistant whose presence is required by the side of the Action participant due to his/her disability are reimbursed. The request may be made once for the duration of the whole COST Action **or if the assistant changes**.

The **request shall include**:

- From the Action participant:

- A medical certificate certifying the need for assistance of the Action Participant. The medical certificate shall be issued by a medical practitioner or national, local or regional authority competent to issue such a certificate and shall include:
 - Date of issuance;
 - Dates of applicability;
 - Possibly other mentions as required in the present document.
- The Action Participant shall indicate in the OTRR the name of the accompanying person in the justification box.
- From the accompanying person:
 - All supporting documents required as per paragraph A1-3.1.3.2 - Long-distance travel expenses above;
 - Accommodation invoice including the type of room and the name of the personal assistant;
In case the eligible participant is sharing the hotel room and in order to avoid double funding (via the daily allowance), then a written statement from the hotel confirming the supplement of the hotel rate if any shall be provided or a comparative quote showing the difference rate between a single room and double room. The accompanying person shall be reimbursed only the difference between the two amounts;
 - A document demonstrating that the claimant has actually incurred the expense.

Once the derogation request is approved, the accompanying person shall be entitled to be reimbursed for eligible expenses against face-value, with a ceiling for accommodation, meals and short-distance transport expenses incurred in the meeting country set at the daily allowance amount per day agreed by the Action MC for the given activity. [The claim of the incurred costs of the personal assistant for disability is included in the participant's claim in e-COST.](#)

A [user guide](#)²¹ is available to the participants. In case of non-fulfilment of all administrative requirements, the derogation request will not be assessed and will be rejected by default.

A1-3.1.6 FORCE MAJEURE IMPACTING TRAVEL²²

A participant to a COST Action event can encounter a case of force majeure that force them to cancel or shorten their participation to a COST Action event.

Cases that amount to a force majeure can be as follows:

- Decease of the participant;
- Decease of a close relative being defined as a first degree relative or any person that is dependent on the Action event participant;
- Medical circumstances encountered by the Action participant that make travel impossible /not recommended;
- Medical circumstances encountered by a close relative which require the presence of the Action participant;
- Any other case of force majeure defined as an event or circumstance beyond the participant's reasonable control and occurring without its fault or negligence. The following examples can be provided: strike, terrorist incident, natural disaster, prohibition from an official national authority to travel to the meeting country.

²¹ http://www.cost.eu/derogation_procedure

²² The scope of the force majeure impacting travel is specific and deviate from the definition of the Force majeure in the Glossary.

In such cases, the participant either is prevented to participate in the Action event (force majeure case happens before departure) or forces the participant to shorten its participation to the Action event.

In both cases, the participant (or its relatives in case of decease of the participant) may request from the COST Association (request to be introduced via the Grant Holder of the concerned COST Action) a specific demand in order to obtain that incurred travel expenses due to the case of force majeure are reimbursed, **when not otherwise covered (e.g. by a travel insurance or other scheme such as passengers protection rights)**.

Recommendation:

Participants are reminded that cancellation insurance fee is an eligible expense included in the long-distance travel expenses and are advised to contract one.

Participants are strongly recommended to seek reimbursement from cancellation insurance / accommodation service provider / any other means available to them where applicable.

The request shall include:

- All supporting documents required as per paragraph A1-3.1.3.2 - Long-distance travel expenses above;
- Travel-expenses / Accommodation invoice;
- Document(s) demonstrating that the claimant has actually incurred the expense;
- Evidence of the non-refundable character of the amounts, i.e. a document demonstrating the otherwise non-refundable character of incurred expenses. To be valid, such an evidence shall take the form of:
 - When an Action participant purchased a travel insurance, a confirmation in writing of the non-refundable character of the amounts of the travel expenses;
 - In absence of purchase of a travel insurance, the cancellation policy of the transport / accommodation service provider confirming the non-refundable character of the amounts of the travel / accommodation expenses;
 - In exceptional circumstances, where it appears that service providers change unilaterally their cancellation policy in a very short timeframe, a confirmation in writing of the service provider might be required.

It shall include the specific non-refundable amounts of eligible expenses.

- Any supporting document evidencing the force majeure. This may take the form of (non-exhaustive list):
 - Certificate of death issued by a medical practitioner / national, regional or local authority competent to issue such a certificate of the participant or close relative (+ in that case, evidence of the relationship as mentioned above);
 - Medical certificate certifying that:
 - The participant cannot attend / needs to shorten their participation to the meeting due to medical circumstances; or
 - Certifying that the presence of the participant near a (ill or injured) close relative is required (+ in that case, evidence of the relationship as mentioned above).
- The medical certificate shall be issued by a medical practitioner or national, local or regional authority competent to issue such a certificate and shall include:
- Date of issuance;
 - Dates of applicability;
 - Possibly other mentions as required in the present document.
- Document certifying a national border closure, the closure of a Host Institution.

A **user guide**²³ for claiming expenses in case of force majeure is available to the participants. In case of non-fulfilment of all administrative requirements, the derogation request will not be assessed and will be rejected by default. Please

²³ http://www.cost.eu/derogation_procedure

note that only the scenarios listed in the user guide can be considered. Any other cases than the ones indicated in the user guide will not be assessed.