

A1-3 FUNDING SCHEME

Financial support can be requested for:

- Travel reimbursement of meeting participants for face-to-face events following Travel reimbursement rules (see A1-3.1 of the present Annex hereunder);
- Local Organiser Support: catering and meeting organisation (see A1-3.2 of the present Annex hereunder).

A1-3.1 TRAVEL REIMBURSEMENT RULES

A1-3.1.1 PRINCIPLES

Following the 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;
- Avoid double funding. 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

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.

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 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 that they attend the meeting and/or Training School;
- 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 of the meeting;
- 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 meeting 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, and short distance travel (defined as less or equal to 100 km one way) is paid as one lump-sum amount known as daily allowance.

No invoices for accommodation, meals, and short distance travel are therefore required ([see below daily allowance calculation](#)).

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

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;
- All participants shall be notified of the revised daily allowance rate before or upon receiving their formal invitations 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 activities finish. The DA is then calculated accordingly;
- The participant's travel start- and end dates and hours;
In the cases when the travel dates and hours cannot be determined, the participant shall provide travel **or other** supporting documents (**e.g. accommodation invoices**) attesting their travel dates so that the daily allowance can be correctly calculated.

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

| Travel start date: | |
|--|----------------|
| - 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 |
| Travel end date: | |
| - travel end 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 |
| Event days: | |
| Each event day attended by the participant | Full DA rate |

Recommendations:

In order for 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 daily allowance of only one of them;

- When an eligible participant's primary affiliation is in the city of the event, the participant is invited to claim only the part of the daily allowance intended to cover the short-distance transport expenses (10 EUR / day). This option can be selected when completing the Online Travel Reimbursement claim in e-COST.

A1-3.1.3.2 LONG-DISTANCE TRAVEL EXPENSES

Long-distance travel is any travel equal to or above 101 km one way from the point of departure to the meeting venue or from the meeting venue to an arrival point

Long-distance travel may be by train, ferry, bus, plane, or car.

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

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 waved 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, **attach supporting documents** which shall clearly **detail**:

- The name of the service provider;
- The mode of transport taken;
- The full price paid for the ticket;
- The name of the passenger if applicable;
- The travel dates, departure and arrival times (an invoice only showing the amount will not suffice).

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

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:

- Car travel is limited to a maximum distance of 2 000 km for the entire journey;
- Car travel shall be reimbursed at EUR 0.35 per km;
- 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.

A1-3.1.3.3 OTHER TRAVEL EXPENSES: VISA EXPENSES

Participants may claim visa expenses required to travel to the meeting venue as follows:

- May only be claimed the **costs related to visa processing fees relevant to attending approved COST event(s)**;
- **Attach supporting documents** which shall include:
 - Receipt / stamp from the embassy / consulate issuing the visa;
 - Amount paid for the visa and possible administrative costs.

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: taxi or parking expenses, fuel costs, carbon tax, toll charges, car rental expenses linked to car travel, additional accommodation or meals;
- Conference / registration fees;
- Lecture fees and honoraria;
- SMS costs, photograph cost or photocopies, postage expenses or service fees associated with obtaining visas;
- Life and medical insurance – expenses related to addressing / treating health issues;
- 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 / 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 is affiliated in University in Rennes and the meeting venue is in Nice. The participant is reimbursed for:

- Long distance travel: from Rennes to Paris (see A1-3.1.3.2 for details);
- Long distance travel: from Paris to Nice (see A1-3.1.3.2 for details);
- Short distance between airport / train station in Rennes and in Nice and meeting venue together with meals and accommodation are included in the daily allowance.

Ex 3: A participant is affiliated in a SME in Prague. She has a COST Action meeting starting in Rome on a Thursday and Friday. She leaves Prague on the previous Friday for spending the weekend in Rome and has a meeting in Food and Agriculture Organisation (FAO - UN Organisation) on Monday, Tuesday, Wednesday:

- Case 1: FAO reimburses her travel expenses both ways: the participant may not claim her long distance travel expenses from COST (as this would be double funding). The participant may claim the daily allowance as of the Wednesday evening;
- Case 2: FAO reimburses her travel expenses one way inward: the participant may only claim her long distance travel expenses on face-value for her way back and claim the daily allowance as of the Wednesday evening;
- Case 3: FAO does not reimburse her travel expenses: the participant may claim her long distance travel expenses on face-value both ways and claim daily allowance as of the Wednesday evening.

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 can be made once for the duration of the whole COST Action.

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:
 - The copy of the medical certificate of the Action Participant he/she is assisting as mentioned above;
 - 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 request approved, the accompanying person shall be entitled to be reimbursed for eligible expenses against face-value, with a ceiling for accommodation 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.

A1-3.1.6 FORCE MAJEURE IMPACTING TRAVEL

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.

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)**.

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 guide²² for claiming expenses in case of force majeure is available to the participants.](#)

A1-3.1.7 PAYMENT MODALITIES

All payments made to eligible participants are in Euro at an exchange rate automatically calculated by e-COST which uses the conversion rate applicable at the end date of the Action event in question.

Bank charges / fees incurred by a Grant Holder in relation to returned or rejected payments due to incorrect bank account details being provided by a beneficiary of COST funds can be subtracted from the payable amounts.

²² http://www.cost.eu/derogation_procedure