ANNEX A
Instructions on invoicing of travel related expenses

1. Travel guidelines

Route, mode and standard of transportation

Travel shall be by the most direct and economical route and the standard for travel shall be as follows:

(a) by air: the most economical rate applicable;

(b) by rail: second class, with sleeping accommodation where applicable;

(c) by car: travel by private car is discouraged, except for local travel. If travel by private/own vehicle must take place, please refer to Section “Travel by private car” for reimbursement of costs;

(d) terminal travel: public transport, such as bus, train, etc. and the use of a taxi to and from the airport / railway station, as well as parking costs up to the cost of using a taxi, will be reimbursed.

It is of the utmost importance that the flight tickets, boarding passes, train tickets, taxi receipts, parking receipts etc. are attached to the invoice, since this is the only proof that the travel has actually taken place. Electronic tickets together with receipts of boarding passes are accepted as proof of travel. Travel costs not supported by relevant documents will not be accepted and will therefore not be reimbursed. See **Statement of reimbursable expenses** section to know how to present your statement of reimbursable expenses.

2. Reimbursement of taxi and parking fees

Taxis from office/home to/from airport/hotel are reimbursed. Please always remember to write on the taxi receipt the purpose of the use of taxi and the route taken (e.g. airport to hotel), and date, if not already on receipt.

Parking fees at airports will be reimbursed up to the amount that a justifiable taxi trip would cost, had the consultant decided for a round trip taxi to the airport, instead of the use of his/ her car.

3. Travel by private car

The use of a private car is not recommended, however, if travel by private car is approved by the FMO, the DSA will be calculated as if the journey was undertaken by air, second class train or other combination of shortest travel from home to the location of the site visit. Travel by private car for distances over 50km will be reimbursed at the rate of 0.22 € per km distance. This amount shall cover all costs of the car use (including fuel), except ferries, road tolls or fees for bridge crossings.

4. Daily Subsistence Allowance

The daily subsistence allowance (DSA) shall be paid at the Euro rate applicable in the country of overnight stay. An overnight stay has to be documented, i.e. a hotel bill has to be attached to the invoice. The DSA rates are usually updated at the beginning of the year. Attached are the current DSA rates valid as of 1 January 2021.

The DSA is intended to provide for reimbursement of costs according to the following distribution:

Overnight stay: 40% (hotel including breakfast)

Daily costs/meals: 60% as defined below
The DSA is calculated on the full duration of the travel as follows:
A person travelling is entitled to 20% of the DSA when he/she leaves his/her home city/country. He/she is entitled to claim further 20% of the DSA if away also during lunch hours (i.e. past 13:00). If he/she does not return to his home city/country prior to 19:00, he/she is entitled to additional 20 % of the DSA. If the travel requires an overnight stay, 40% of the DSA will be added.
For the purpose of computing the actual amount of the daily subsistence allowance, the "hour of departure" and the "hour of arrival" shall be stated in the overview of reimbursable expenses. These shall be considered as the times when the person travelling leaves or arrives at home.

5. Statement of reimbursable expenses

All supporting documents have to be numbered in order for the FMO to be able to cross-check the supporting documents with the statement of reimbursable expenses attached to the main invoice.
On the main invoice should be mentioned:

Fees:	€
Reimbursable expenses:	€
Total Invoice value:	**€**

Statement of reimbursable expenses should be presented as follows:

- **Travel costs per country**

Consultant/person 1: Mr XYZ
E.g: Flights to/from Greece

Vienna to Athens (17/05/2016)	€	page 1, receipt n°3

Consultant/person 2: (Mr YZ)
E.g: transport to/from airport

Train to Vienna (22/05)	€	page 5, receipt n°2

Consultant/person 3
Etc…

- **Daily subsistence allowance (DSA)**

Consultant 1: Mr XYZ
3 days @ X€/day: 17/05-18/05-19/05
Consultant 2: (Mr YZ)
2 days @ X€/day: 17/05-18/05

6. Exchange rates

If the amount is not in € the exchange rate used should be the one of the date of the cost paid during the travel, eg: E.g. taxi 17/06, hotel paid 20/06 etc.

Consultants are requested to use the Oanda currency converter (INTERBANK: 2%)