

Methods for calculating the subsistence costs and travel cost

1. General rules

The principles of economy, efficiency and effectiveness (3E) should be followed when planning and implementing expenditure on initiatives. All accounting documents (invoices, accounts, contracts, etc.) must bear the text "Funded by the EEA and Norway Grants 2014-2021".

2. Rules for the planning of expenditure in the grant application

Where the planned expenditure declared in the grant application exceeds the thresholds below, the relevant part of the grant application – Detailed Budget – must contain a reasonable and relevant justification.

3. Special rules for subsistence costs / allowances

When financing expenses related to business trip, **except for travel costs**, lump sum compensation shall apply. Lump sum covers compensation for accommodation, meals, travel insurance, local travel within the place of mission and necessary extra expenses. Lump sums shall be determined in accordance with current rates stipulated by the European Commission which are published at website of the European Commission:

https://ec.europa.eu/europeaid/sites/devco/files/perdiems-2017-03-17_en.pdf.

a) Foreign business trip

Lump sum is provided for each day of business trip requiring overnight, i.e. for:		For days when business trip lasts more than 12 hours without overnight stay (usually the last day of business trip), the lump sum is reduced by 50 %, i.e. for:	
Country:	Amount:	Country:	Amount:
Slovakia	€ 205	Slovakia	€ 103
Norway	€ 275	Norway	€ 138
Iceland	€ 349	Iceland	€ 175
Liechtenstein (Switzerland)	€ 348	Liechtenstein (Switzerland)	€ 174

For days when business trip lasts less than 12 hours without overnight stay, the participant is not entitled for compensation.

In case the business trip involves travel via several countries, for the purpose of calculation of the lump sum, the lump sum for the final destination (where the activity will take place) shall apply.

b) Domestic business trip

For domestic business trips, the same lump sums and rules shall apply, reduced by 50%.

4. Special rules for travel costs

Contribution to travel costs of participants from their place of location to activity venue and return shall be calculated as unit costs based on the distances. Travel distances must be calculated using the distance calculator: https://ec.europa.eu/programmes/erasmus-plus/resources/distance-calculator_en.

Range	Distances between	Unit cost
I.	10 – 99 km	€30
II.	100 – 499 km	€230
III.	500 – 1,999 km	€340
IV.	2000 – 2,999 km	€450
V.	3000 – 3,999 km	€660
VI.	4000 – 7,999 km	€1,030

The distance of a one-way travel must be used to calculate the amount of the grant that will support the round trip. For instance, if a person from Oslo is taking part in an activity taking place in Bratislava, the Applicant will:

- Calculate the distance from Oslo to Bratislava (1,386.47 km);
- Select the applicable travel distance range (i.e. between 500 and 1,999 km) and
- Establish the unit cost, i.e. € 340. This is the amount that will be paid to the Applicant from the Fund for Bilateral Relations **for a round trip**.

For business trips to and from Iceland, except for high tourist season (June – August incl.) additional travel costs of up to 50 % of the unit cost shall apply.

For remote parts of Norway and Iceland additional travel costs of up to 50 % of the unit cost shall apply. Remote parts of Norway and Iceland are considered all regions (NUTS 3) except:

- in Norway: Trøndelag, Hordaland, Rogaland, Vest-Agder, Akershus, Oslo
- in Iceland: the Capital Region and Southern Peninsula

Example I: Distance from Bratislava to Akureyri is 2,986.16 km which means the unit cost for travel costs is € 450. As Akureyri is in the remote area of Iceland, the Applicants are eligible to request additional travel cost of 50 % of the unit cost. In such case, the eligible cost for travel will be € 675. In case this business trip starts in March (low season), additional travel cost of 50 % of the unit cost shall apply. In such case, the eligible cost for travel will be € 900.

Example II: Distance from Košice to Tromsø is 2,330.82 km which means the unit cost for travel costs is € 450. As Tromsø is in the remote area of Norway, the Applicants are eligible to request additional travel cost of 50 % of the unit cost. In such case, the eligible cost for travel will be € 675. This business trip is not subject to additional travel costs depending on the main tourist season.

For domestic business trips in Slovakia the unit costs shall be calculated as € 0.1 per km. The distance from place of location to activity venue and back shall be calculated using the fastest route according to www.maps.google.com. The tolerance is 25 km; otherwise, justification can be requested.

The above rules shall apply also to external experts/service providers.