

REGULATIONS AND ACCOUNTING FOR MISSION EXPENSES
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1. AUTHORISATION OF A TRAVEL/TRAINING (MISSION)

Each Project Co-Director is authorised to pay from SfP project's funds expenses which are incurred for travel or training (further referred to as 'mission') of project participants and expert/advisors provided these are carried out in the framework of the project. The expenses paid from SfP funds should be listed in the budget forecast tables and must be in accordance with *Section 5* of this Handbook and with the rules given below. SfP funds can only be used for missions of a limited duration of maximum 3 months.

Prior to a mission, a breakdown of the estimated total costs should be established which is sent to the NPD whose approval is required. Authorisation from the SfP Programme Office must only be obtained (prior to a mission!), if its duration is exceeding 30 days or if its destination is outside the region of NATO, Partner and Mediterranean Dialogue countries.

Please note that for mission expenses, the VAT exemption rule is waived.

2. TRANSPORTATION

Using the most favourable rate, air- or train- tickets may be bought from any travel agent or airline. When travelling by air, using "apex", "pex" or "excursion" rates can result in a lower total of travel expenses even when taking into account the extra expenses for a necessary longer stay in the country. If this is the case, the additional expenses for an extra overnight stay (accommodation plus 50 EUR living expenses) can be paid from SfP funds. The payment of business class from SfP funds is never authorised.

When travelling by train, first class fare in normal trains and economy fare in fast trains plus supplements can be charged to the SfP project's funds. When travelling by car, the maximum which can be reimbursed through SfP funds is the equivalent of a first class train ticket per person. Only in exceptional cases (sound justification and approval of the SfP Programme Office is required) can SfP project funds be used for the payment of a rental car.

3. ACCOMMODATION, LIVING AND ADDITIONAL EXPENSES

Accommodation expenses are reimbursed to the traveller according to real expenses (i.e. hotel bills are required; eligible accommodation expenses: room charge plus breakfast).

Living expenses (meals, beverages, local transportation and miscellaneous) are covered by an additional 50 EUR per day and per person (no receipts required). The 50 EUR should be reduced if the host is paying for all meals. In any case, the total which may be reimbursed for accommodation and living expenses can not exceed the 'NATO per diem rate for the visited country' times 'the number of nights' (not days) spent on mission. Per diem rates are periodically reported in the Project Director's Bulletin.

Additional expenses (such as for visa, conference fee, taxis from and to the airports) are reimbursed to the traveller only upon receipts. Major additional costs for training should be paid directly to the hosting institution.

4. TRAVEL ADVANCE - FINAL ACCOUNTING OF MISSION EXPENSES

Usually, expenses for missions are reimbursed to the traveller after his/her return to the home country. As travellers may need an advance in order to be able to pay the expenses for visas, air tickets, accommodation and living expenses, the Project Co-Director responsible for the mission is authorised to arrange for a travel advance. This travel advance cannot be more than 75% of the estimated total expenses for the travel.

After completion of the mission, the traveller will request from the Project Co-Director concerned the reimbursement of the total or, if travel advance was received, the balance of the mission expenses.

Usually, the expenses for missions are paid from the operational account of the Project Co-Director concerned.

The reimbursement request must be fully documented and includes:

- a completed Mission Expense Form (MEF) signed by the traveller (MEF outline and example see *Annex 2b and 2c*);
- the ORIGINAL used ticket stubs (air-, train-tickets) or, if the tickets were paid from resources other than SfP project funds, a copy of the tickets;
- ORIGINAL receipts for the accommodation;
- receipts for visa, airport taxi, conference fee or other additional expenses.

MISSION EXPENSE FORM (MEF)

Project number: SfP -

Name of the traveller:

Business address (*institute, city, country*):

Responsible Project Co-Director (*to whose budget the expenses will be charged*):

Purpose of the Mission:

DESCRIPTION OF TRAVEL:

From	To	Date	Dep./Arr.	Means of Travel

EXPENSES:

Item	Expenses in local currency	In the currency of the operational account ¹
Air/Train tickets		
Accommodation		
Living expenses ²		
Total expenses		

MISSION ADVANCE (max. 75% of the estimated total expenses).....

FINAL BALANCE DUE TO TRAVELLER

I herewith certify that these expenses were incurred for my mission carried out in the framework of the SfP project as described above. The original back-up documents are attached to my MEF and are sent to ...³

Traveller's Signature:

Date:

¹ Use the currency of the operational account and the exchange rate of your bank.

² Living expenses of 50 EUR per person per day should cover meals, beverages, local transport and miscellaneous. Receipts not required.

³ Please complete as appropriate: **a)** "... the responsible Project Co-Director" (if paid from the operational account) or **b)** "... NATO" (if exceptionally paid by NATO directly to the traveler).

EXAMPLE OF A COMPLETED

MISSION EXPENSE FORM (MEF)

Project number: **SfP - 999999**Name of the traveller: **Mr. Vladimir Smirnoff**Business address: **Institute for Laser Science, RAS, St. Petersburg, Russia**Responsible Project Co-Director: **Dr. Slava, St. Petersburg, Russia**Purpose of the Mission: **Travel to the Conference "Laser 2001" in Berlin, Germany; meeting with three other SfP project participants (Dr. A, Mr. C, Prof. D)**

DESCRIPTION OF TRAVEL:

From	To	Date	Dep./Arr.	Means of Travel
St. Petersburg, Russia	Berlin, Germany	17.11.01	9:00/12:10	Plane
Berlin, Germany	St. Petersburg, Russia	20.11.01	16:00/21:50	Plane

EXPENSES:

Item	Expenses in local currency	EUR
Air-tickets	440 USD	487 EUR
Accommodation	3 nights x 80 EUR	240 EUR
Living expenses	4 days x 50 EUR = 200 EUR	200 EUR
Visa	700 rubles	25 EUR
Total expenses		952 EUR

MISSION ADVANCE (paid from the operational account of Dr. Slava) **714 EUR**FINAL BALANCE DUE TO TRAVELLER (paid from the operational account of Dr. Slava) ... **238 EUR**

I herewith certify that these expenses were incurred for my mission carried out in the framework of the SfP project as described above. The original back-up documents are attached to my Mission Expense Form and are sent to the responsible Project Co-Director.

Traveller's Signature: **signature of Vladimir Smirnoff**Date: **22.9.2006**

¹ Use the currency of the operational account and the exchange rate of your bank.

² Living expenses of 50 EUR per person per day should cover meals, beverages, local transport and miscellaneous. Receipts not required.

³ Please complete as appropriate: **a)** "... the responsible Project Co-Director" (if paid from the operational account) or **b)** "... NATO" (if exceptionally paid by NATO directly to the traveler).