

**UNIT COSTS**  
**TRAVEL / ACCOMODATION / SUBSISTENCE**

**COMPULSORY**

For travel, accommodation and subsistence costs, European Commission formal unit costs **must** be included in the forecasted budget.

The only exception is an existing national legislation or legal entity's internal rules that can unable the entity to apply this obligation. In such case, a very precise justification will have to be included in the financial proposal (column 'Description'). Also, if the latter would exist, the 'national' or 'internal' unit costs will have to be included in the financial application form as **'actual costs' and not 'unit costs'**.

For finding the European unit costs, please refer to:

Commission [Decision](#) C(2021)35 of 12 January 2021 authorising the use of unit costs for travel, accommodation and subsistence, amended respectively by

- Commission Decision C(2023)4928 final of 26 July 2023, and
- Commission Decision C(2024)5405. Of 31/7/2024.



**The travel unit must be understood as covering a 'round trip' journey (one way + return)**

---

Note

*Although, such unit costs (- for selected proposals - used in the original proposal) must (logically) be declared in the final financial reporting, beneficiaries are still required to keep proof of the travel/accommodation/subsistence actual costs occurred, linked to the implementation of the activities. These evidences can, indeed, be checked in an ex post audit.*