



AIDOS POLICY ON TRAVEL AND LOCAL TRANSPORT

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1 Purpose and Scope of the policy

This policy outlines provisions and procedures for managing travel and subsistence costs incurred by AIDOS staff and consultants in the implementation of their duties. The policy shall apply also to any individual appointed or invited by AIDOS to participate in a meeting or event including anyone responsible for accompanying a participant with special needs appointed or invited by AIDOS wherever the location of the meeting or event.

As a rule, travel costs are reimbursed from the place of residence specified in the application form(s) for reimbursement previously submitted by AIDOS staff, consultants, and participants.

Some specific provisions or exceptions are defined on a case-by-case basis.

2 Administrative Rules and Procedures

In order to ensure a timely reimbursement of the incurred costs, each individual entitled to reimbursement must comply with the following formalities:

Application form for reimbursement

An application for reimbursement shall be filled in and signed by the person requesting the reimbursement

(see Annex I)

Supporting documents

In order for the reimbursement of expenses to be carried out, each individual must submit, to the possible extent, the original supporting documents indicated below *(see par# 3.1.5 “Supporting Documents for Reimbursement”)*.

3 Reimbursement Rules

The costs described hereinafter are eligible on the basis of actual expenditures. Costs for which supporting evidence is not provided will not be reimbursed.

3.1 Travel Expenses

3.1.1 Air and rail transportation

Tickets for flights and trains are usually purchased by AIDOS.

If the traveller should purchase the tickets, he/she will ask for a reimbursement to AIDOS using the reimbursement form provided by AIDOS (see attachment). The most economical fare and travel option should be sought. AIDOS will indicate a ceiling amount to travellers and travellers should receive the approval of AIDOS for tickets over the ceiling amount provided.

For travel by train, first class fares are accepted if second---class fares are not available, or if the first class fare is cheaper or equally costing whilst for air travel only the economy class is eligible.

3.1.2 Ground transportation (taxi, car)

Taxis and vehicles (rented vehicle or own vehicle) are eligible for reimbursement provided that public transport shall not be available and considering all factors such as costs, time constraints, itinerary, security, etc.

Owned vehicles may be used for trips within 250km of the duty station.

For travels in Italy the traveller can claim reimbursement on the basis of ACI parameters, including both fuel and auto route fares and on the number of km (as per Google Maps). Traffic fines (including parking or speeding tickets) are not reimbursable expenses.

Persons using their own vehicle will remain fully liable for any accidents in which they may be involved during the trip.

For travels in Europe, the traveller can claim reimbursement on the basis of official national parameters. Should a traveller be ultimately unable to travel, AIDOS will not reimburse the cost unless in case of force majeure whose evidence should be provided. This will be assessed on a case---by---case basis.

For project vehicles, their use is exclusively for work purposes. Their use after working hours, authorized by Headquarters, depending on the specific country of employment, is to be considered personal and so is the responsibility in case of any breakdown or damage caused by accidents, as well as the cost of fuel.

3.1.3 Transportation to/from the airport/railway station

Transportation to and from the airport/railway station is considered part of Travel. Public transport should be used as much as possible. However, taxis and vehicles (rented vehicle or own vehicle) may be eligible for reimbursement provided that public transport shall not be available and considering all factors such as costs, time constraints, itinerary, security, etc. Taxis are allowed if international travel departure time is before 10 a.m. (for flights) or 8 a.m. (for train/bus) and arrival time is after 10 p.m. or if the flight/train journey lasts more than 5 hours.

3.1.4 Local transports

When the staff/consultant is outside his/her place of residence, AIDOS subsistence policy applies (refer to par# 5). Exceptions, to be assessed on a case-by-case basis, are made if the specific nature of the activity requires several transports or if the use of private transport is required because of timing and equipment. When the staff/consultant is within his/her place of residence, public transport should be used as much as possible. Taxis are allowed if public transport is not available or its use is not possible (excessive time required or excessive equipment to be carried, such as in the cases of organization of training courses, conferences, events, or if the temperature is over 30 degrees).

3.1.5 Supporting Documents for Transport's Reimbursement

When claiming reimbursement, travelers should provide the reimbursement form here attached duly filled and signed and provide the following supporting documents in original:

- tickets;
- receipts;
- boarding passes (the non---submission of one or both boarding passes will

result in the assumption of the expenses not properly documented by the traveller);

- other relevant supporting documents (e.g. receipts for visas, vaccines, medicines).

For reimbursement for the use of a private vehicle (own and company cars), travellers should provide: an expense claim with the exact numbers of km (as per Google Maps) and a copy of the vehicle document.

Any expenditure not supported by adequate receipt/invoice will not be reimbursed by AIDOS.

All receipts/invoices of expenditures in local currency must be accompanied by a receipt for currency exchange. In the absence of the latter, AIDOS will apply the Info euro exchange rate for the month in which expenses are made. The exchange rate is published on the following link:

http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/index_en.cfm.

3.2 Subsistence expenses

It applies only for AIDOS staff as per Annex II and II.a:

- Per Diem, reimbursements and travel allowances
- Per Diem and reimbursement table

Non-AIDOS staff is either reimbursed against documentation or is entitled to the entire daily allowance foreseen in the Budget approved by Donors (such as EU, UN, AICS, etc), which is subject to taxation.

Approved by AIDOS Board of Directors.

Rome, 30 of April 2019

4 ANNEXES

				Annex I	
PROJECT:					
TRAVEL COST REIMBURSEMENT					
Name					
Address		City		Cap.	
Email	-	Tel.			
Account Name					
Account number					
Bank Account					
IBAN					
A) Travel/Visa costs reimbursement					
DATE	DESCRIPTION	TRAVEL	INSURANCE	VISA	TOTAL
		€	€	€	€
	TOTAL	0,00	0,00	0,00	0,00
	Inforeuro exchange = 1 €				
B) Kilometric allowance					
Mode of transport					
Itinerary :		KM:			

Kilometric Cost	15.000KM table ACI 5	Euro			
	TOTAL				0,00 €
I declare that I have incurred in the above listed expenses in order to I enclose relevant documentation and I ask for their reimbursement.		GRAND TOTAL (A) + (B)			
					0,00 €
Date	_____				
Signature					

**AIDOS REGULATIONS FOR
PER DIEM, REIMBURSEMENTS AND TRAVEL ALLOWANCES**

Updated to April 2019

TRAVEL IN ITALY

PREMISES VALID FOR ALL OPTIONS

- a. Expenses must comply with the **maximum amounts provided** by the donor and/or € 180.76 provided by Italian law (between the two maximum, the lower amount prevails).
- b. **Travel costs** (understood as air ticket, train, coach, etc.) and insurance are always borne by AIDOS.
- c. Reimbursement of any transportation costs to and from the airport/station, etc. is regulated by the donor.
- d. The choice of the option is agreed upon between the employee and the administration, in accordance with what is provided by the donor.

1. OPTION SUBJECT TO TAXATION

AIDOS pays the employee the **full daily amount** provided by the project.

The employee issues a receipt. The amount received contributes to the generation of the employee's income (i.e. it must be indicated in the tax certification - Modello Unico - or in the 730) and is subject to withholding tax. With this amount the employee pays everything (food, lodging, cab, laundry, tips, etc.); nothing else is due by AIDOS.

2. OPTIONS NOT SUBJECT TO TAXATION

EXEMPTION THRESHOLDS (from taxation and contributions)

The amounts described in the following options do not contribute to the generation of the employee's income (i.e. it must be indicated in the tax certification - Modello Unico - or in the 730). The reimbursement is not subject to withholding tax if it is received by a collaborator.

2.1 ALL-INCLUSIVE LUMP-SUM REIMBURSEMENT OPTION - LUMP-SUM TRAVEL ALLOWANCE

AIDOS pays an **allowance of € 46.48** per day.

The employee issues a receipt. With this amount the employee pays for everything (food, accommodation, cab, laundry, tips, etc.); nothing else is due from AIDOS. There is no need to submit supporting proofs of expenditures (so it is not necessary to keep receipts, restaurant receipts, various expense reports, etc.).

2.2 MIXED REIMBURSEMENT OPTION

a) AIDOS:

- pays for lodging or food directly;
- recognizes an allowance of € 30.99 per day.

The employee issues a receipt for the allowance received and pays for accommodation or food with this amount. There is no need to submit proof of expenditure (so it is not necessary to keep receipts, restaurant receipts, etc.); nothing else is due from AIDOS.

b) AIDOS:

- pays for lodging directly;
- reimburses the food upon submission of an expense account (maximum € 27.50 per meal);
- grants an allowance of € 15.49 per day.

The employee will issue a receipt for the allowance received and will present proof of expenditure (it is therefore necessary to keep receipts, restaurant receipts, various expense reports, etc.); nothing else is due from AIDOS.

2.3 OPTION OF REIMBURSEMENT UPON SUBMISSION OF AN EXPENSE ACCOUNT

AIDOS:

- reimburses **room and board and on-site transportation** upon submission of an expense account;
- grants an **allowance of € 15.49** per day tax free.

Any documented and undocumented marginal expenses (telephone, laundry, tips, cab without receipt, etc.) are covered by the allowance of € 15.49. Expenses exceeding € 15.49 per day documented and not (always within the limits provided), are subject to taxation and approval from AIDOS.

The employee issues a receipt for the allowance received and submits the supporting documents of expenditure as follows:

- list of expenditures summarizing all expenses incurred, accompanied by receipts, tax receipts, invoices and transportation tickets.

This option applies in the case of trips made with AIDOS funds and not charged to any donor.

2.4 TRAVELS PAID/REIMBURSED DIRECTLY BY OTHERS

If the trips are made at the invitation of third parties who cover/reimburse the costs of travel, food and accommodation, AIDOS recognizes an **allowance of € 14.49** per day tax free if not already paid by the inviting party.

TRAVEL ABROAD

PREMISES VALID FOR ALL OPTIONS

1. Expenses must comply with the maximum amounts provided for by the donor and/or € 258.23 provided for by Italian law (between the two maximum amounts the lower one prevails).
2. Travel costs (understood as air ticket, train, bus, etc..) visa and insurance are always borne by AIDOS.
3. The reimbursement of any transportation costs to and from the airport/station, etc. is regulated by the donor.
4. The choice of option is agreed upon between the employee and the administration, in accordance with what is provided by the donor.

1. OPTION SUBJECT TO TAXATION

AIDOS pays the employee the **full daily amount** provided by the project.

The employee issues a receipt. The amount received contributes to the generation of the employee's income (i.e. it must be indicated in the tax certification - Modello Unico - or in the 730)
With this amount the employee pays everything (food, lodging, cab, laundry, tips, etc.); nothing else is due by AIDOS.

2. OPTIONS NOT SUBJECT TO TAXATION

EXEMPTION THRESHOLDS (from taxation and contributions)

The amounts described in the following options do not contribute to the generation of the employee's income (i.e. it must be indicated in the tax certification - Modello Unico - or in the 730). The reimbursement is not subject to withholding tax if it is received by a collaborator.

2.1 ALL-INCLUSIVE LUMP-SUM REIMBURSEMENT OPTION - LUMP-SUM TRAVEL ALLOWANCE

AIDOS pays an allowance of **€ 77,47** per day.

The employee issues a receipt.
With this amount the employee pays for everything (food, accommodation, cab, laundry, tips, etc.); nothing else is due from AIDOS.
There is no need to submit supporting proofs of expenditures (so it is not necessary to keep receipts, restaurant receipts, etc.).

2.2 MIXED REIMBURSEMENT OPTION

a) AIDOS:

- pays for **lodging or food** directly;
- recognizes an **allowance of € € 51,65** per day.

The employee issues a receipt for the allowance received and pays for accommodation or food with this amount. There is no need to submit proof of expenditure (so it is not necessary to keep receipts, restaurant receipts, etc.); nothing else is due from AIDOS.

b) AIDOS:

- pays for **lodging** directly;
- reimburses the food upon submission of an expense account (maximum € 27.50 per meal);
- grants an **allowance of € 25,82** per day.

The employee issues a receipt for the allowance received and will present proof of expenditure (it is therefore necessary to keep receipts, restaurant receipts, etc.); nothing else is due from AIDOS.

2.3 OPTION OF REIMBURSEMENT UPON SUBMISSION OF AN EXPENSE ACCOUNT

AIDOS:

- reimburses **room and board and on-site transportation** upon submission of an expense account;
- grants an **allowance of € 25,82** per day tax free.

Any documented and undocumented marginal expenses (telephone, laundry, tips, cab without receipt, etc.) are covered by the allowance of **€ 25,82**.

Expenses exceeding € 25,82 per day documented and not (always within the limits provided), are subject to taxation and approval from AIDOS.

This option applies in the case of trips made with AIDOS funds and not charged to any donor.

The employee issues a receipt for the allowance received and submits the supporting documents of expenditure as follows:

- list of expenditures summarizing all expenses incurred, accompanied by receipts, tax receipts, invoices and transportation tickets.

2.4 TRAVELS PAID/REIMBURSED DIRECTLY BY OTHERS

If the trips are made at the invitation of third parties who cover/reimburse the costs of travel, food and accommodation, AIDOS recognizes an **allowance of € 25,82** per day tax free if not already paid by the inviting party.

Annex II.a

PER DIEM, REIMBURSEMENTS AND TRAVEL ALLOWANCES
TABLE

TRAVEL IN ITALY					
PREMISES VALID FOR ALL OPTIONS		Expenses must comply with the maximum amounts provided by the donor and/or € 180.76 provided by Italian law			
		Travel costs (understood as air ticket, train, coach, etc.) and insurance are always borne by AIDOS			
		Reimbursement of any transportation costs to and from the airport/station, etc. is regulated by the donor			
Option	Description	Daily amount	Documentation	Notes on taxation/ exemption	
1	Full per diem option		Receipt	Subject to taxation	
2.1	All-inclusive lump-sum reimbursement option	46.48 €	Receipt	Not subject to taxation	
2.2	Mixed reimbursement option (a)	30.99 €	Receipt	Not subject to taxation	
	Mixed reimbursement option (b)	15.49 €	List of expenditures and receipt	Not subject to taxation	
2.3	Option of reimbursement upon submission of an expense account	15.49 €	List of expenditures and receipt	Not subject to taxation, but expenses exceeding € 15.49 per day, documented and not, are subject to taxation and the approval from AIDOS.	

TRAVEL ABROAD					
PREMISES VALID FOR ALL OPTIONS		Expenses must comply with the maximum amounts provided by the donor and/or € 258.23 provided by Italian law			
		Travel costs (understood as air ticket, train, coach, etc.) and insurance are always borne by AIDOS			
		Reimbursement of any transportation costs to and from the airport/station, etc. is regulated by the donor			
Option	Description	Daily amount	Documentation	Notes on taxation/ exemption	
1	Full per diem option		Receipt	Subject to taxation	
2.1	All-inclusive lump-sum reimbursement option	77.47 €	Receipt	Not subject to taxation	
	Mixed reimbursement option (a)	51.65 €	Receipt	Not subject to taxation	

2.2	Mixed reimbursement option (b)	AIDOS pays for lodging directly, reimburses the food upon submission of an expense account (maximum € 27.50 per meal) and grants an allowance of € 25.82 per day, tax exempted; nothing else is due.	25.82 €	List of expenditures and receipt	Not subject to taxation
2,3	Option of reimbursement upon submission of an expense account	AIDOS reimburses room and board upon submission of an expense account and grants an allowance of € 25.82 per day tax free. Any documented and undocumented marginal expenses (telephone, laundry, tips, cab without receipt, etc.) are covered by the allowance of € 25.82	25.82 €	List of expenditures and receipt	Not subject to taxation, but expenses exceeding € 25.82 per day, documented and not, are subject to taxation and approval from AIDOS