



Guide for reporting and settlement of expenses | Annex 8

applied to the non-reimbursable funding programme *Power Station++ | Mobilities for cultural professionals*

1. Legal framework

Considering the provisions:

- Government Emergency Ordinance 42/2019 on the establishment of financial measures to support the implementation of the National Cultural Programme "Timisoara - European Capital of Culture in 2023", as amended and supplemented,
- Law no. 286/2022 approving Government Emergency Ordinance no. 83/2022 amending and supplementing Government Ordinance no. 51/1998 on improving the system for financing cultural programmes, projects and actions, and amending Government Emergency Ordinance no. 42/2019 on establishing financial measures to support the implementation of the national cultural programme "Timisoara - European Capital of Culture in 2023",
- Law no. 196 of 4 July 2023 on the approval of Government Ordinance no. 10/2023 amending Art. 21 para. (1) letter h) of Government Ordinance no. 51/1998 on the improvement of the system of non-reimbursable financing of cultural projects,
- [Ordinance of the Minister of Culture 3637 / 07.12.2023 for the approval of the update of the application file for the National Cultural Programme "Timișoara - European Capital of Culture in 2023";](#)
- Decision IES-DEC no. 97 / 13.09.2023 of the Director of the Center for Projects of the Municipality of Timisoara on the approval of the *Call*, the *Applicant's Guide* and the *List of Annexes* for the *Power Station++ grant programme | Mobilities for professionals in the cultural sector*,
- [Decision IES-DEC no.45/29.03.2024](#) of the Director of the Center for Projects of Municipality of Timișoara for deadline implementation of the *Power Station++ Mobility Programme for Cultural Professionals*.

this **work guide** is being developed **for reporting and settlement of expenses** incurred by the beneficiaries of non-reimbursable funding obtained under the *Power Station++ | Mobility for cultural professionals* programme.



2. Types of expenses, lump sums and supporting documents

- 2.1. According to the *Applicant's Guide* (Annex No. 1 to Decision IES-DEC No. 97 / 13.09.2023), the following **categories of eligible expenses** can be covered from the non-reimbursable funding granted for mobility ¹:
 - a) expenses for accommodation and meals/per diem, in the form of lump sums ²;
 - b) domestic/international transport expenses³, based on supporting documents;
 - c) indirect expenses (at most 5% of the total non-refundable financing), in the form of lump sums, all these categories of eligible expenses being detailed below, in Art. 2.3.
- 2.2. The granted non-reimbursable funding cannot be used to cover the following categories of expenses, which are considered **ineligible**:
 - a) expenses incurred by the applicant prior to signing the funding agreement;
 - b) bank expenses and commissions;
 - c) fines and penalties;
 - d) the amounts resulting from exchange rate differences;
 - e) other expenses than those listed below, *in 3.3. Expenses in the form of lump sums and the list of supporting documents that will be attached to the activity report.*
- 2.3. In order to make expenses from the category of eligible expenses, the beneficiaries will take into account the following:
 - 2.3.1. **Meal⁴ and accommodation⁵ expenses for mobilities carried out in Romania**

¹ Extract from the types of eligible expenses according to OG 51/1998 regarding the improvement of the system of non-reimbursable funding of cultural projects, with subsequent amendments and additions.

² Depending on the country where the mobility takes place, the following applies:

- a) for beneficiaries carrying out a mobility outside of Romania, accommodation and per diem expenses are eligible, according to GD 518/1995, with subsequent amendments and additions;
- b) for beneficiaries carrying out mobility in Romania, i) meal expenses according to OG 80/2001, with subsequent amendments and additions, and ii) accommodation expenses according to HG 714/2018, with subsequent amendments and additions, are eligible.

³ According to GD 714/2018, with subsequent amendments and additions.

⁴ According to OG 80/2001, with subsequent amendments and additions.

⁵ According to HG 714/2018, with subsequent amendments and additions.



Note! Lump sums. No supporting documents are required.

- **105 RON/day** can be settled to cover meal expenses.
- **265 RON/day** can be settled to cover accommodation expenses.

2.3.2. Per diem and accommodation⁶ expenses for mobilities carried out outside Romania

Note! Lump sums. No supporting documents are required.

Depending on the country in which the mobility is carried out, the settlements will be:

No.	Country	Currency	Per diem expenses	Accommodation expenses/day
1	Afghanistan	USD	120	180
2	Albania	EURO	32	100
3	Algeria	USD	32	150
4	Angola	USD	32	140
5	Antigua and Barbuda	USD	32	100
6	Antilles	USD	32	100
7	Saudi Arabia	USD	38	110
8	Argentina	USD	32	110
9	Armenia	USD	38	140
10	Australia	USD	38	160
11	Austria	EURO	35	150
12	Azerbaijan	USD	38	120
13	Bahamas	USD	32	100
14	Bahrain	USD	32	100
15	Bangladesh	USD	32	100
16	Belarus	USD	38	110
17	Belgium	EURO	35	150
18	Benin	USD	32	100
19	Birmania	USD	32	100
20	Bolivia	USD	32	120
21	Botswana	USD	32	100

⁶ Per diem and accommodation are settled according to HG 518/1995, with subsequent amendments and additions.



22	Bosnia and Herzegovina	EURO	32	100
23	Brazil	USD	32	120
24	Bulgaria	EURO	32	100
25	Burkina Faso	USD	32	100
26	Burundi	USD	32	120
27	Cambodia	USD	32	100
28	Cameroon	USD	32	100
29	Canada	USD	38	150
30	Cabo Verde	USD	32	100
31	Central African (Republic)	USD	32	100
32	Chile	USD	32	120
33	China (Peoples' Republic of)	USD	38	140
34	Chad	USD	32	100
35	Côte d'Ivoire	USD	32	100
36	Columbia	USD	32	100
37	Congo	USD	32	100
38	Costa Rica	USD	32	110
39	Croatia	EURO	32	100
40	Cuba	EURO	32	120
41	Cyprus	EURO	35	150
42	Czechia (Czech Republic)	EURO	35	150
43	Denmark	EURO	35	150
44	Djibouti	USD	32	100
45	Dominican (Republic)	USD	32	110
46	Ecuador	USD	32	110
47	Egypt	USD	32	100
48	England (United Kingdom of Great Britain and Northern Ireland)	EURO	35	150
49	Estonia	EURO	35	150
50	Ethiopia	USD	32	110
51	Fiji	USD	38	120



52	Philippines	USD	32	100
53	Finland	EURO	35	150
54	France	EURO	35	150
55	Gabon	USD	32	100
56	Gambia (The)	USD	32	100
57	Georgia	USD	38	160
58	Germany	EURO	35	150
59	Ghana	USD	32	100
60	Greece	EURO	35	150
61	Guatemala	USD	32	100
62	Guinea	USD	32	100
63	Guinea-Bissau	USD	32	100
64	Equatorial Guinea	USD	32	100
65	Guyana	USD	32	100
66	Haiti	USD	32	110
67	Holland (The Netherlands)	EURO	35	150
68	Honduras	USD	32	100
69	Hong Kong	USD	53	250
70	Hungary	EURO	35	150
71	India	USD	32	100
72	Indonesia	USD	38	100
73	Jordan	USD	38	100
74	Iraq	USD	60	80
75	Iran	USD	38	100
76	Ireland	EURO	35	150
77	Iceland	EURO	35	130
78	Israel	USD	38	120
79	Italy	EURO	35	150
80	Jamaica	USD	32	110
81	Japan	USD	53	250
82	Kazakhstan	USD	38	100



83	Kenya	USD	32	100
84	Korea (DR)	EURO	30	120
85	Korea (South)	USD	38	180
86	Kuwait	USD	38	150
87	Kyrgyzstan	USD	38	100
88	Laos	USD	32	100
89	Latvia	EURO	35	150
90	Lesotho	USD	32	100
91	Lebanon	USD	38	100
92	Liberia	USD	32	100
93	Libya	USD	38	130
94	Lithuania	EURO	35	150
95	Luxembourg	EURO	35	150
96	Macedonia	EURO	32	100
97	Madagascar	USD	32	100
98	Malaysia	USD	32	110
99	Mali	USD	32	100
100	Malta	EURO	35	150
101	Mauritania	USD	32	100
102	Mauritius	USD	32	110
103	Mexico	USD	38	110
104	Moldova	USD	38	100
105	Mongolia	USD	38	110
106	Morocco	USD	32	120
107	Mozambique	USD	32	100
108	Montenegro	EURO	32	100
109	Myanmar	USD	32	100
110	Namibia	USD	32	100
111	Nepal	USD	32	110
112	New Zealand	USD	38	160
113	Nicaragua	USD	32	110



114	Niger	USD	32	110
115	Nigeria	USD	32	160
116	Norway	EURO	35	150
117	Oman	USD	38	100
118	Pakistan	USD	32	140
119	Panama	USD	32	110
120	Papua-New Guinea	USD	32	100
121	Paraguay	USD	32	100
122	Peru	USD	32	110
123	Poland	EURO	35	150
124	Portugal	EURO	35	150
125	Qatar	USD	38	140
126	Russian Federation	USD	47	140
127	Rwanda	USD	32	100
128	Salvador	USD	32	100
129	Sao Tome and Principe	USD	32	100
130	San Marino	EURO	35	150
131	Senegal	USD	32	100
132	Serbia	EURO	32	100
133	Sierra Leone	USD	32	100
134	Singapore	USD	38	150
135	Slovakia	EURO	35	150
136	Slovenia	EURO	35	150
137	Somalia	USD	32	100
138	South Africa (Republic of)	USD	38	110
139	Spain	EURO	35	150
140	Sri Lanka	USD	38	110
141	Switzerland	EURO	38	150
142	Syria	USD	38	100
143	Sudan	USD	32	110
144	Sweden	EURO	35	150



145	Surinam	USD	32	110
146	Tajikistan	USD	38	100
147	Tanzania	USD	32	100
148	Taiwan	USD	38	110
149	Thailand	USD	38	100
150	Togo	USD	32	100
151	Tunisia	USD	32	100
152	Turkey	USD	38	140
153	Turkmenistan	USD	38	110
154	Ukraine	USD	38	150
155	Uganda	USD	32	100
156	United Arab Emirates	USD	38	100
157	Uruguay	USD	32	100
158	U.S.A.	USD	53	210
159	Uzbekistan	USD	38	100
160	Vatican	EURO	35	150
161	Venezuela	USD	32	130
162	Vietnam	USD	32	120
163	Yemen	USD	38	110
164	Zair	USD	32	100
165	Zambia	USD	32	100
166	Zimbabwe	USD	32	120

Note! Both for beneficiaries carrying out mobility in Romania, and for beneficiaries carrying out mobility outside Romania, the period for which per diem/meals and accommodation expenses are settled is determined according to the date and time of departure to the locality where the mobility will be carried out, respectively the date and time of return from mobility, entered by the beneficiary in the activity report. For fractions of time that do not add up to 24 hours, the per diem/meal is granted as follows: 50% up to 12 hours and 100% for the period exceeding 12 hours. In case of trip interruption, determined by the flight schedule of the planes, per diem/meals and accommodation are granted at the level provided for the country of destination, only if the stay during that period is not provided by the companies that carry out the transport.



2.3.3. Domestic and/or international transportation expenses⁷

Note! For these types of expenses, the beneficiary will present supporting documents, which will be attached to the activity report.

- Beneficiaries will be able to settle their round-trip transport expenses and travel-related expenses, as follows:
 - air transportation, any distance, economy class or low-cost flight;
 - transportation by any kind of train, according to the 2nd class fare, for distances of up to 300 km, and according to the 1st class fare, for distances greater than 300 km; settlement of expenses for the use of the sleeping car or couchette is allowed only in the case of journeys made at night, over distances of more than 300 km;
 - transportation with passenger ships, according to the first class fare;
 - transportation with the car owned or used by the beneficiary; the equivalent value of 7.5 litres of fuel per 100 km travelled on the shortest distance will be settled. A route calculator will be used to determine the distances.
 - transportation carried out by means of public transport, expenses related to transport carried out by taxi or car sharing, expenses for reserving seats, speed supplements, as well as expenses with commissions charged by travel agencies, expenses with tolls for crossing bridges, taxes ferry crossing, airport, train station, bus station or port fees, as well as other fees related to traffic on public roads, provided by the legal provisions in force, visa expenses and health insurance.
- For the previously mentioned types of expenses, depending on the type of transport, the following will be presented together with the activity report:

A. Air transportation

- Supporting documents:
 - airplane ticket, boarding pass;
 - copy of identity card/passport;
 - service contract with the supplier and invoice – if the plane tickets are purchased through a third party.
- Documents certifying the payment:
 - when payment is made via bank transfer: bank account statement;

⁷ according to GD 714/2018, with subsequent amendments and additions



- when payment is made by card: tax receipt and bank account statement;
- when payment is made in cash: receipt/tax receipt, payment arrangement, cash register – as the case may be.

B. Land transportation

- Supporting documents:
 - train/van/bus ticket;
 - route sheet, showing the number of km related to the distance travelled (for transport with the car owned or used by the beneficiary);
 - lease/services/commodity agreement, if applicable;
 - invoice issued by the provider, if applicable, stating the route, the number of kilometres travelled and the number of persons transported - if these details are not mentioned in the agreement.
- Documents certifying the payment:
 - when payment is made via bank transfer: bank account statement;
 - when payment is made by card: tax receipt and bank account statement;
 - when payment is made in cash: receipt/tax receipt, payment arrangement, cash register – as the case may be.

C. Expenses related to international passenger transportation (visas, travel insurances, tolls, parking tickets and the like)

- Supporting documents:
 - copy of identity card/passport, with entry/exit visa, if applicable;
 - invoice with the explicit description of the expenses incurred;
 - health insurance policy or compulsory insurance with green card included (in copy).
- Documents certifying the payment:
 - receipts/tax receipts/tokens/bills/vouchers for road/highway, tolls, vignettes, parking tickets;
 - bank account statement, if the payment was made through the bank/cash register if the payment was made through the cashier – depending on the case;



- when payment is made by card: tax receipt and bank account statement

2.3.4. Other indirect expenses

(e.g.: expenses with mobile telephony and internet, expenses with consumable materials associated to mobility etc. – which will not exceed 5% of the total funding requested)

Note! Lump sums. No supporting documents are required.

2.4. General rules regarding supporting documents:

2.4.1. To be eligible expenses, the supporting documents that will be attached to the activity report must prove the direct link between the expenses incurred, and the activities carried out within the mobility.

2.4.2. Also, the acceptance of the expenses is conditioned, mandatorily, by the fulfilment of the following requirements:

- a) the supporting documents accepted are: **invoices, simplified invoices, notices, receipts, tax receipts** whose value does not exceed the equivalent in lei of 100 euros
- b) for operations carried out/settled in foreign currency, the **InforEuro exchange rate from the date of conclusion of the agreement** will be used;
- c) the supporting documents must be entered with **all the necessary information** from the point of view of form, namely the series and number of the document, the date of issue and the date of maturity, the issuer of the document with all its identification data, the tax registration code, as the case may be;
- d) the supporting documents must have the **exact** and detailed **name** of the services purchased;
- e) the supporting documents must be accompanied by proof of payment, i.e. **account statement, receipt, tax slip, card payment receipt, cash register** related to cash payments, as the case may be;
- f) apart from the supporting documents which, by their nature, do not allow the nomination of the buyer (e.g.: travel tickets, car parking services whose value is collected through machines, etc.), the supporting documents will be issued by the service providers with the name of the beneficiary;
- g) supporting documents issued by suppliers of goods and services **outside Romania's borders** on behalf of the beneficiary will be presented **together with the proof of their payment. For documents that are not written in Romanian, an authorized**



translator will be called upon, either by the beneficiary or by the funding authority.

2. Reporting procedure

3.1. Within a maximum of 14 calendar days from the date of completion of the mobility, but no later than **05.11.2024**, the beneficiaries of the non-reimbursable financing will send to the funding authority by e-mail, at the addresses proiecte@centruldeproiecte.ro, legal-financiar@centruldeproiecte.ro, and comunicare@centruldeproiecte.ro, the following:

- a. the **activity report**, filled in according to Annex 9 - both in editable and scanned format - after it has been previously signed and dated by the beneficiary;
- b. **the supporting documents underlying domestic and/or international transportation expenses**, according to par. 2.3.3 - scanned at a resolution that allows them to be easily read, after each document has previously been signed by the beneficiary;
- c. **the press file** (possible links to photo-video materials, social media articles and texts, graphic materials made in relation to mobility, etc.)

3.2. Furthermore, the beneficiary of the non-reimbursable funding shall submit, under the same conditions of art. 3.1, the supporting documents underlying the expenditure incurred from complementary sources of funding.

3.3. When the activity report is submitted, it will receive an entry number from the funding authority.

3.3. Upon completion of the verification of all documents referred to in art. 3.1 & art. 3.2, beneficiaries will be notified of the verification result by e-mail. Thus, the beneficiaries are asked, in the financing contract, to communicate a valid e-mail address, which will be used throughout the mobility and reporting process,