



Annex no. 13 to IES-DEC Decision no. 61 / 03.07.2026

Guide for reporting and settlement of expenses

Mobilities for cultural professionals programme, implemented by
The Center for Projects of the Municipality of Timisoara in 2026

1. Legal framework

In accordance with the provisions of IES-DEC Decision No. 61 / 03.07.2026 approving the "Mobilities for cultural professionals" grant program, implemented by The Center for Projects of the Municipality of Timisoara in 2026 using funds from the local budget of the Municipality of Timișoara, **this working guide is being developed for the reporting and settlement of expenses** incurred by recipients of non-reimbursable funding.

2. Reporting procedure

- 2.1 Within a maximum of 14 calendar days from the date of completion of the mobility, but no later than 27.11.2026, 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 14* - 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 chapter 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.).
- 2.2 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**. *Please note! The amount of these expenses must be at least 1% of the total budget.*
- 2.3 If the Activity Report is not accompanied by supporting documents regarding the additional sources of funding, **the amount allocated for them in the budget will be automatically deducted from the amount of funding granted.**
- 2.4 When the activity report is submitted, it will receive an entry number from the funding authority.



- 2.5 Upon completion of the verification of all documents referred to in art. 2.1 & art. 2.2, 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.
- 2.6 General rules regarding supporting documents:
- 2.6.1 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.
- 2.6.2 Also, the acceptance of the expenses is conditioned, mandatorily, by the fulfilment of the following requirements:
- a) We accept invoices, receipts, and tax receipts, which must be accompanied by proof of payment (bank statement, receipt, tax receipt, or credit card statement).
 - b) 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 and they must have the exact and detailed name of the services purchased;
 - c) Supporting documents issued by suppliers of goods and services outside Romania's borders will be translated into Romanian and signed by the beneficiary to certify its accuracy. **The National Bank of Romania exchange rate on the payment day** will be used to determine their value in RON.
- 2.6.3 Beneficiary's own contribution:
- a) This is mandatory and represents a complementary source of funding, set at a minimum of 1% of the requested funding amount.
 - b) This contribution must be accounted for in the final Activity Report, which must include all supporting documents related to the budget, including those funded from complementary sources.
 - c) Otherwise, the minimum co-financing percentage will be calculated and deducted from the total amount of expenses reported.

3. Types of expenses, lump sums and supporting documents

- 3.1 According to the Applicant's Guide (Annex No. 2 to Decision IES-DEC No. 61 / 03.07.2026), the following categories of **eligible expenses** can be covered from the non-reimbursable funding granted for mobility¹:

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.



- a) Expenses for accommodation and meals/per diem, in the form of lump sums²;
 - 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. 3.3.
- 3.2 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) Expenses other than those listed in this guide in Section 3.3.
- 3.3 In order to make eligible expenses, the beneficiaries will take into account the following:
- 3.3.1 Meal⁴ and accommodation⁵ expenses for mobilities carried out in Romania**
- **105 RON/day** can be settled to cover meal expenses;
 - **265 RON/day** can be settled to cover accommodation expenses.
- 3.3.2 Per diem and accommodation⁶ expenses for mobilities carried out outside Romania**
- *The ceilings against which the related expenses will be reimbursed are available in Annex 6 - Income and expenditure budget.*

Please note!

- Although **these expenses are reimbursed on a lump-sum basis** (without submitting receipts), **the exact duration of the mobility period** for which the per diem, meals, and lodging are granted **must be clearly indicated in the attached travel documents** (airline ticket, boarding pass, train ticket, itinerary, etc.), taking into account the date and time of departure and the date and time of arrival for the mobility period. The beneficiary must also include this information 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 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.

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



3.3.3 Domestic and/or international transportation expenses⁷

Please note!

- **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.

A. Air transportation

Expense Type	Master Document (Transaction)	Proof of Payment Documents
Air transportation	<ul style="list-style-type: none"> ● Airplane ticket; ● Boarding pass; ● Service agreement with the provider, if applicable; ● Invoice, if applicable. 	<ul style="list-style-type: none"> ● Bank: Bank statement ● Cash: Receipt / Tax receipt

Please note!

- For airplane tickets purchased directly or through intermediaries, in the absence of a service contract or an invoice, one of the following documents is accepted as supporting documentation, provided that it contains the passenger's information, the route, the travel date, and the price:
 - flight itinerary (e-ticket);
 - proof of payment (receipt);
 - booking confirmation (booking reference).

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



B. Land transportation

Reimbursement is processed separately, depending on the mode of travel.

Please note!

- Transportation expenses are reimbursed both on the basis of supporting documents and as lump-sum amounts, subject to the limits set forth in Government Decision No. 714/2018.

B.1. Transportation by third parties (legal entities)

This applies when using public or private transportation services.

Expense Type	Master Document (Transaction)	Proof of Payment Documents
Transportation by third parties	<ul style="list-style-type: none"> • Train, minibus, bus, or coach ticket; • Rental agreement, service contract, or loan agreement, if applicable; • Invoice issued by the service provider, specifying the route, the number of kilometers traveled, and the number of passengers transported, if applicable 	<ul style="list-style-type: none"> • Bank: Bank statement • Cash: Receipt / Tax receipt

B.2. Travel by car (privately owned or borrowed from individuals)

This applies when the beneficiary uses a vehicle that they drive or manage directly.

Expense Type	Master Document (Transaction)	Proof of Payment Documents
Travel by car (according to Government Decision No. 714/2018) for the total distance calculated by the route calculator	<ul style="list-style-type: none"> • A copy of the vehicle registration certificate (vehicle registration card), or a lease agreement, loan agreement, or sworn statement regarding the loan, as applicable (if the car belongs to a third party); • A screenshot or document from a route-tracking application (e.g., Google Maps) confirming the distance traveled; • A spreadsheet (travel expense report)—a summary document confirming the amounts and distances, replacing the travel log. 	<ul style="list-style-type: none"> • Bank: Bank statement • Cash: Receipt / Tax receipt

Please note!

- Reimbursement is calculated using the following formula: **total distance x fuel consumption of 7.5 liters per 100 km;**
- The reimbursement rate per liter will be the price listed on the first receipt, issued in chronological order. The remaining receipts submitted serve only as proof of refueling during the trip.



C. Expenses related to international passenger transportation

Visas, travel insurances, tolls, parking tickets and the like.

Expense Type	Master Document (Transaction)	Proof of Payment Documents
Expenses for visas, travel insurance, road tolls, parking fees, and similar items	<ul style="list-style-type: none">• Passport, with entry/exit visa, if applicable;• Invoice, if applicable;• Receipts/tickets/vouchers for road/highway tolls, vignettes, and parking tickets—as applicable;• Health insurance policy or mandatory insurance including the Green Card (copy).	<ul style="list-style-type: none">• Bank: Bank statement• Cash: Receipt / Tax receipt

3.3.4 Other indirect expenses

Expenses with mobile telephony and internet, expenses with consumable materials associated with mobility etc. – which will not exceed 5% of the total funding requested.

Please note!

- **Lump sums. No supporting documents are required.**