POLICY 1

PROJECT EXPENSE AND MISSION POLICY

A proportionate framework for genuine project expenditure, international missions and evidence-based control

Version 1.1 - Approved

Document status	Version 1.1 - Approved
Policy character	Public governance policy; operational classification does not replace applicable law, tax rules, grant terms or contracts
Primary question	Is the mission or expenditure genuine, professionally connected, reasonable, eligible and sufficiently evidenced?
Application	Any entity, programme or project that adopts or incorporates the policy, and persons acting on its behalf
Policy owner	The governing or management body of each adopting entity
Review cycle	At least annually and whenever material legal, operational or funding conditions change
Related policies	Policy 2 - Cross-Entity Project Cost Allocation and Reimbursement; future policies on services, intellectual property and governance
Effective date	The date and scope evidenced by the adopting entity or project record

POLICY BOUNDARY

This policy validates the underlying mission and expenditure. It does not decide how a valid cost is allocated, contributed, reimbursed or settled between separate entities. Those matters are governed by Policy 2.

GOVERNING RULE

A treatment that is not prohibited, reduces or does not increase total reasonable cost, supports effective execution, preserves reliable evidence, avoids duplicate funding and does not conceal private benefit should be considered permissible by default, subject to applicable law and external restrictions.

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1. Purpose and objectives

This policy establishes a practical and proportionate framework for planning, incurring, evidencing, reviewing and retaining real expenditure connected with client work, research, institutional activity, public-interest programmes, project development and international missions.

It is designed for activity that may be exploratory, distributed across countries, connected with several projects, or developed progressively through meetings, research, pilots and external

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collaboration. The policy therefore focuses on economic reality, total reasonable cost and reliable evidence rather than on repetitive internal paperwork that adds no meaningful control.

confirm a genuine professional, research, institutional or project purpose;

obtain the lowest reasonable total cost compatible with safety, health, availability and operational efficiency;

preserve sufficient evidence for accounting, governance, funding, audit and tax review;

allow flexible and proportionate administration where the final project or outcome was not fully known in advance; and

prevent personal expenditure, disguised remuneration, duplicate claims or artificial documentation from being treated as project cost.

2. Scope and policy boundary

2.1 Persons and activities covered

The policy may apply to employees, members of governing bodies, researchers, contractors, volunteers, advisers and other collaborators acting for an adopting entity or within an adopting project. It may be adopted generally or for a defined project, programme, grant, consortium, activity cluster, reporting period or mission window.

2.2 Matters governed by this policy

mission and project-expense eligibility;

total-cost and market-reasonableness assessment;

eligible and excluded expense categories;

payment, advances, evidence and periodic reconciliation;

historical expenditure and later evidence-based reconstruction; and

internal mission classification and escalation where an activity may have become a longer-term local operation.

2.3 Matters outside this policy

allocation, contribution, reimbursement or settlement of costs between separate entities, governed by Policy 2;

remunerated services, personnel charges, mark-ups and transfer pricing;

loans, capital, donations and financing arrangements;

ownership, transfer, licensing or valuation of intellectual property;

salary, director fees, relocation packages, ordinary residential housing costs, school fees and employee benefits; and

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final tax-residence, permanent-establishment, immigration, payroll or social-security conclusions, which follow applicable law and actual facts.

Where an external rule is stricter or requires a specific form, that external rule prevails for the relevant activity.

3. Core principles

Legality and external precedence. Applicable law, tax rules, accounting standards, grant conditions, client requirements and binding contracts prevail where they impose stricter or different requirements.

Professional connection. A cost must have a genuine and identifiable connection with the activity, mission, project, research line or institutional purpose.

Total reasonable cost. Decisions are assessed on the cost and operational effect of the mission as a whole, not solely on isolated tickets.

Proportionality. Documentation and approval effort must be proportionate to cost, risk, complexity and external requirements.

Evidence over form. A real activity is not invalid merely because it was not fully documented at the outset. It may be reconstructed later from reliable contemporaneous or independently verifiable evidence.

No duplication. The same economic cost may not be claimed, reimbursed or funded twice for the same purpose.

No concealed benefit. A project-expense mechanism may not be used to conceal salary, fees, private consumption, distributions or other benefits.

Consistency and transparency. Methods, assumptions and exceptions must be applied consistently and explained where material.

4. Definitions

Term	Meaning
Adopting Entity	A legally independent entity that adopts or incorporates this policy generally or for a defined scope.
Mission	A temporary and purpose-limited activity carried out away from the person's ordinary work base or the entity's ordinary operational structure.
Extended Mission	A mission whose duration or operating pattern makes long-stay accommodation, recurring transport or other stable arrangements more efficient than repeated short trips.

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Exploratory Activity	An activity whose final project, counterparty, output or implementation route is not fully defined at the outset.
Activity Cluster	A group of related meetings, research tasks, events, travel or preliminary work that may support more than one project or later develop into a defined programme.
Eligible Expenditure	A real cost that satisfies the purpose, reasonableness, evidence and non-duplication requirements of this policy.
Actual Payer	The entity or person whose bank, card, cash or accounting records show that the cost was initially paid or borne.
Evidence Bundle	The combination of financial, operational and third-party records that, taken together, demonstrates the activity and expenditure.
Mixed Expenditure	A cost containing both professional and personal elements.
Solo-Traveller Benchmark	The reasonable cost that the adopting entity would have incurred for the person travelling alone in equivalent circumstances.
Logistical-Support Provider	A third party who provides practical support that reduces or does not increase the total reasonable Mission cost; this may include a colleague, volunteer, spouse, partner or family member.
Periodic Mobility Advance	A recurring advance, allowance or per-diem payment against expected Mission expenditure, subject to periodic reconciliation, non-duplication and applicable legal classification.
School-Attendance Boundary	An internal Mission-expense boundary based on regular attendance by a dependent child at a school in the destination; it does not determine legal or tax residence.

5. Mission and activity classifications

Classification supports planning and evidence; it does not replace the legal or tax classification required by the applicable jurisdiction.

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Classification	Typical scope
Client or delivery mission	Workshops, discovery, implementation, validation, operational support, governance or delivery at a client or partner location.
Research mission	Meetings, fieldwork, university or laboratory activity, conferences, data collection, validation or preparation of scientific and technical outputs.
Institutional mission	Meetings with public bodies, funders, associations, standards bodies, professional networks or ecosystem participants.
Exploratory mission	Relationship building, discovery, consortium formation, grant preparation or early-stage work where the final project is not yet known.
Multi-purpose mission	A mission supporting several projects, entities or activity clusters. Costs may be attributed later using a reasonable basis without artificial precision.
Extended mission	A longer temporary presence for which stable accommodation, kitchen facilities, recurring transport and consolidated reporting reduce total cost.

6. Proportionate planning and authorisation

6.1 Minimum planning record

Where reasonably practicable, a mission should be supported by a concise record identifying the purpose or activity cluster, destination or geographic window, expected period, participants, approximate cost range or benchmark, and intended payment method. A calendar entry, invitation, email, booking, event record, budget line or project note may be sufficient.

6.2 Exploratory and evolving activity

The final project, consortium, client or output need not be known before every meeting or journey. A broader purpose such as research, partner discovery, institutional coordination or project development is sufficient where the later connection can be explained from the actual course of the activity.

6.3 Standing and rolling authorisations

An adopting entity may use standing travel authority, annual or quarterly budgets, geographic mission windows, recurring project approvals or cost-centre controls instead of separate pre-

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approval for each ticket. The control must remain capable of identifying material departures and personal expenditure.

6.4 Urgent and retrospective approval

Urgent or opportunity-driven expenditure may be approved after the event where prior approval was impracticable. The later record must state the actual timing, reason and evidence and must not be backdated.

7. Mission boundary: location of activities and material decisions

7.1 Internal boundary

A Mission remains temporary and purpose-limited. It should not be used where, in substance, the destination has become the ongoing principal location of the entity's activities and material decisions as a whole. Where that boundary may have been crossed, ordinary mission treatment must be reassessed and any required local legal, tax, payroll or operational analysis takes precedence.

7.2 Whole-of-activity assessment

The assessment considers the whole of the entity's activities and material decisions rather than assigning them automatically to the physical location of the person who performs the final administrative act, sends the communication or signs the document.

Where decisions are formed collectively, substantive weight may be given to the role, authority, contribution and location of participants who actually influence, constrain, validate, approve or enable them. Relevant participants may include clients, collaborators, consortium members, research partners, suppliers, funders, public bodies and other counterparties. The assessment must reflect each participant's actual involvement and must not allocate decision-making geographically through a simple headcount or percentage.

A decision is not attributed solely to the Mission destination merely because the final recording, signature or communication occurs there, where reliable evidence shows that the decision was materially shaped, conditioned, approved or dependent on activities and participants located elsewhere.

7.3 Indicators supporting continued Mission treatment

the destination activity remains connected with a defined purpose, period, relationship or activity cluster;

material work, decision inputs, approvals, validation or execution continue through a distributed structure outside the destination;

clients, collaborators, consortium members or other parties outside the destination have real and evidenced influence on the activity and its decisions;

the entity's ordinary banking, accounting, records, systems and governance structure are not transferred to the destination;

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the destination is not presented or used as the entity's open-ended principal local operating base; and

the person on Mission continues to work with, report to, obtain input from or deliver through parties located outside the destination.

7.4 Review triggers

material decisions and principal activities become concentrated at the destination on an ongoing basis;

the destination develops dedicated staff, premises, local operating infrastructure or habitual contracting activity;

the presence becomes open-ended and detached from a defined mission purpose;

ordinary housing and personal living costs replace temporary mission costs; or

another fact creates a material risk of local registration, payroll, tax residence or permanent establishment.

A trigger requires review; it does not, by itself, determine a legal conclusion. Internal classification never overrides domestic law or an applicable treaty.

7.5 Evidence discipline

Where relevant, the adopting entity should preserve truthful contemporaneous evidence of the activity and decision context, including meeting participants and locations, substantive roles, decision inputs, external approvals, calendars, correspondence, deliverables, system records, travel and the location of actual execution. Records must reflect facts and must never assert a location, meeting or participation that did not occur.

7.6 School-attendance boundary for internal Mission treatment

As an objective and conservative internal reference, regular attendance by a dependent child at a school in the Mission destination normally marks the point at which the accompanying household is treated, for the purposes of this policy only, as ordinarily based there rather than temporarily accompanying a Mission. The boundary begins on the first day of regular attendance and continues through the period of enrolment, including ordinary school holidays. Short courses, occasional attendance and temporary camps do not by themselves trigger this boundary.

From that point, ordinary residential housing, household subsistence and normal local living costs cease to qualify as Mission expenditure. Genuine business travel from that location and actual professional costs remain assessable under this policy.

This criterion is used for administrative consistency and flexibility because school attendance is a clear and independently verifiable factual marker. It does not exclude, modify or replace applicable law. Tax residence, permanent establishment, immigration, payroll and social-security status may arise earlier or later under the applicable rules and actual facts, and those rules prevail.

8. Total-cost assessment and market references

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8.1 Total-cost principle

The preferred option is the one that produces the lowest reasonable total cost while meeting the operational objective. A unit cost may appear higher in isolation and still be acceptable if it reduces additional travel, time loss, fatigue, administrative burden or delivery risk.

apartment, aparthotel or temporary rental instead of repeated hotel nights;

a weekend stay instead of an additional return flight;

monthly accommodation or transport instead of fragmented purchases;

supermarket and kitchen facilities instead of continuous restaurant use;

early purchase instead of urgent purchase; and

shared or direct transport instead of repeated individual transfers.

8.2 Market references

Where material, expected and actual costs should be compared with reasonably equivalent market references available at the time: the same city or region, duration, season, urgency, flexibility, mission type and operational requirements. Internal limits should be reviewed against market conditions and should not force unsafe or economically irrational choices.

8.3 Short and extended missions

Short missions may reasonably prioritise proximity, flexibility and time efficiency. Extended missions should normally use long-stay accommodation, local transport, kitchen facilities and other arrangements comparable with a prudent temporary assignee or project professional.

9. Eligible expense categories

Category	Examples and conditions
Travel and transport	Air, rail, bus, local transport, rental vehicles, fuel, tolls, parking, luggage, booking charges and reasonable route changes.
Accommodation	Hotels, apartments, aparthotels, temporary rentals, deposits and essential utilities included in a temporary stay.
Meals and subsistence	Per diem, actual reasonable meals, groceries and efficient shared-cost arrangements, subject to local rules, the Solo-Traveller Benchmark and no duplicate claim.
Workspaces and facilities	Coworking, meeting rooms, temporary offices, laboratories, event facilities and secure storage.

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Technology and communications	Temporary connectivity, roaming, data, cloud or software access, adapters, small peripherals and mission-specific equipment.
Insurance and compliance	Travel or mission insurance, visas, permits, vaccination or health requirements, security and required documentation.
Professional and research activity	Conference fees, institutional access, materials, data, publications, translation, testing, prototyping and specialist support.
Logistics and administration	Courier, printing, temporary supplies, exchange charges and other reasonable costs directly connected with execution.

10. Mixed, shared and non-eligible expenditure

10.1 Mixed business and personal expenditure

Only the professional portion is eligible. Where exact separation is disproportionate, a reasonable allocation or capped amount may be used and the basis documented. Personal extensions are permitted only if they do not increase the amount charged to the project or entity.

10.2 Third-party logistical support and shared-cost efficiency

A third party may provide practical or logistical support to the person on Mission in a way that reduces or does not increase the total reasonable cost of execution. The support provider may be a colleague, volunteer, partner, spouse or other family member; the relationship between the parties does not change the economic test. Shared accommodation, transport, groceries, household supplies and similar arrangements may be recognised up to the lower of: (a) the actual shared cost incurred, or (b) the Solo-Traveller Benchmark, provided that the arrangement produces an overall saving or no additional cost for the adopting entity.

The logistical-support provider is not required to exclude their own reasonable consumption from a genuinely shared arrangement where the total amount claimed remains within the actual cost and the Solo-Traveller Benchmark. Item-by-item allocation is not required where it would be disproportionate, the overall amount is reasonable and there is no duplicate full per diem or meal reimbursement. The same principle may apply where shared presence avoids reasonable periodic return travel to rejoin the traveller's household.

Illustrative example. If a reasonable restaurant meal for the traveller alone would cost EUR 15, but shared groceries used by the traveller and a person providing logistical support cost EUR 10, up to EUR 10 may be eligible. The saving is assessed at mission level; the support provider is not disqualified merely because they are a spouse, partner or family member.

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Only costs actually incurred or amounts legally payable may be recognised. Where the traveller or the logistical-support provider already has use of a dwelling and no rent is paid, no notional rent, market-equivalent rent or artificial accommodation charge may be attributed to the Mission. Only real additional mission-related costs, such as incremental utilities, cleaning, temporary workspace or other evidenced expenditure, may be considered where reasonable.

10.3 Non-eligible expenditure

ordinary private housing and local living costs after the Mission boundary, school fees and relocation costs;

salary, fees, director remuneration, fringe benefits or private distributions;

fines, penalties and costs arising from personal misconduct;

luxury or status expenditure without operational justification;

private leisure, gifts or entertainment not connected with a documented business purpose;

duplicate claims, costs funded elsewhere without disclosure, or amounts already recovered;

incremental third-party or private costs that do not reduce total Mission cost or remain within the Solo-Traveller Benchmark; and

costs prohibited by law, grant terms, client requirements or internal ethics rules.

11. Procurement, payment methods and advances

11.1 Preferred payment hierarchy

Direct payment by the adopting entity to the final supplier.

Corporate account, card, wallet or dedicated cost centre.

Controlled advance to the traveller or project participant, followed by reconciliation.

Reimbursement of an actual cost paid personally or by another authorised payer.

Cash only where electronic or direct payment is impracticable.

The hierarchy is a preference, not an absolute rule. The method selected should minimise cost, payment risk, currency loss, documentation burden and confusion between project expenditure and remuneration.

11.2 Advances

Advances must be reconciled against eligible costs, returned, carried forward under a documented continuing activity, or reclassified under the applicable accounting and tax rules. An advance is not automatically salary, reimbursement, grant income or a loan merely because final classification occurs later.

11.3 Periodic mobility budgets, per diem and blended settlement

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An adopting entity may use a monthly or other periodic advance, fixed allowance or per diem against an annual or rolling mobility budget where this reduces administrative burden and remains compatible with applicable law. The operating model may combine: (a) a recurring advance or allowance; (b) direct payment of major costs by an entity; and (c) later reimbursement of eligible actual costs above the initial amount.

Where more than one authorised entity funds the same Mission or activity cluster, the different advances, allowances, direct payments and reimbursements must be aggregated for reconciliation, with no duplicate coverage. The economic allocation and settlement between the entities are governed by Policy 2.

The final aggregate support must remain within the applicable legal limits and within a reasonable Mission-cost envelope supported by objective references such as international business-travel, per-diem, long-stay, expatriation or cost-of-living guides, adjusted for the actual destination, duration, accommodation, operational need and market conditions. Exceptional costs above a normal benchmark require a factual explanation.

Where applicable law permits a fixed per diem without itemised proof of each subsistence purchase, that legal method may be used. It does not permit duplicate coverage of the same meals or living costs, and it does not remove the obligation to establish the underlying Mission, dates and destination.

Periodic reconciliation may compare the amounts paid with Mission days, destination benchmarks, direct payments, relevant corporate and personal card or account activity, and a broad, sufficiently representative sample of invoices and receipts. Personal financial records should be limited to the relevant transactions. A complete item-by-item registration of every low-value ticket is not required unless imposed by law, a grant, a client or another external rule, or unless anomalies or material deviations require the review to be expanded.

Any excess must be returned, carried forward against a documented continuing Mission, offset against later eligible expenditure or reclassified under the applicable accounting, payroll and tax rules.

12. Documentation and layered traceability

Evidence is assessed as a whole. No single document is mandatory unless required by law or an external condition. The ordinary control structure is layered:

Evidence layer	Purpose
Layer 1 - Purpose and outcome	Mission or activity purpose, period, principal participants, results, deliverables or business connection.
Layer 2 - Cost summary	Total cost, categories, budget or benchmark comparison, material deviations and funding source.

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Layer 3 - Financial trace	Bank, card, accounting, platform or supplier records identifying the actual payer, amount, date, currency and recipient.
Layer 4 - Detailed support	Invoices, tickets, receipts, reservations, contracts, emails, photographs, travel records and other item-level evidence.

Where an invoice or receipt is unavailable, alternative evidence may be accepted if it reliably demonstrates the transaction and business connection. The absence of one item does not invalidate an otherwise coherent evidence bundle, but unexplained material gaps must be escalated.

Activity evidence may include third-party invitations, calendars, correspondence, participants, collaborators, outputs, publications, repositories and evidence of actual work. Detailed cross-entity evidence and the economic position of each participant are governed by Policy 2.

13. Reporting, reconciliation and close

13.1 Reporting frequency

Reporting may be completed by mission, month, quarter, year, programme, geographic window or activity cluster. The frequency should reflect materiality, funding requirements and operational practicality.

13.2 Consolidated reporting

Ordinary review should focus on total cost, categories, market reasonableness, deviations, funding and results. Individual tickets remain available for review but need not be reproduced in every ordinary management report.

13.3 Representative sampling and verification

Ordinary control may be performed through aggregate expense statements, bank and card records and a broad, risk-based and sufficiently representative sample of detailed support. The sample should be capable of testing the actual expenditure pattern, destination cost level, duration, accommodation model, operational need and consistency with the amount advanced or reimbursed. Where the sample identifies unexplained deviations, duplicate coverage, missing evidence or unusual private elements, the review must be expanded to the relevant category or full period.

13.4 Close and unresolved items

At close, advances, credits, refunds, disputed items and missing evidence should be identified. Minor unresolved amounts may be carried forward where this is transparent and proportionate. Material uncertainty requires correction, reclassification or additional evidence.

14. Historical expenditure, reconstruction and correction

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14.1 Historical expenditure

Historical expenditure is subject to the same eligibility, reasonableness, evidence and non-duplication requirements as current expenditure. Its recognition, contribution, allocation, reimbursement or settlement between separate entities is governed exclusively by Policy 2.

14.2 Evidence-based reconstruction

Where the original record was incomplete, the mission and expenditure may be reconstructed later from contemporaneous or independently verifiable evidence. The reconstruction must identify when it was prepared, the source records used, assumptions made and any uncertainty. It documents earlier facts; it does not backdate, fabricate or create them.

14.3 Corrections

Errors in amount, classification, project, payer, currency or funding source must be corrected transparently. A later correction does not automatically determine the accounting or tax period; the applicable rules and materiality govern that treatment.

15. Grants, client funding and prevention of double funding

Where a mission or cost is connected with a grant, sponsorship, client reimbursement or consortium budget, the specific external rules prevail. The records must identify the funding source, eligible share, co-financing, credits and any amount retained by the adopting entity.

The same economic cost may not be funded twice. Shared funding is permitted only where each source covers a distinct share or purpose and the allocation is transparent.

16. Accounting, tax and currency treatment

Eligibility under this policy is an operational conclusion. It does not by itself establish tax deductibility, VAT recovery, tax-free per diem, payroll treatment or the absence of a fringe benefit. The adopting entity must apply the rules of the relevant jurisdiction and any treaty or external programme.

Foreign-currency costs should be converted using a consistent and reproducible method, such as the transaction rate, payment-platform rate, central-bank rate or an approved period-average rate. Material exchange differences should be identified separately where useful.

The economic classification should reflect the substance of the transaction. A label used in a bank reference, card statement or internal note is evidence but is not conclusive if the underlying facts indicate a different treatment.

17. Records, access and risk-based review

Records should be retained for at least ten years, or longer where required by law, grant conditions, litigation, intellectual-property needs or another binding obligation. Scientific, technical and authorship records may require indefinite retention.

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Access should be limited to persons with a legitimate governance, accounting, funding, audit, legal or tax need. Personal data, client confidentiality and sensitive research information must be protected.

Review should be risk-based. Priority should be given to material deviations, unusual suppliers, high-value cash expenditure, repeated missing evidence, mixed or shared-cost arrangements, periodic advances, duplicate funding and activities approaching the Mission boundary in Section 7.

18. Exceptions, adoption and effective date

An exception may be approved where the purpose remains legitimate and the alternative is reasonable in the circumstances. The record should identify the exception, reason, amount, evidence and any mitigation. Emergency decisions may be recorded after the event without backdating.

The policy becomes effective for an entity, project or programme on the date and within the scope evidenced by its adoption, incorporation by reference or documented operational use, subject to the adopting entity's legal and governance requirements. The policy should be reviewed at least annually. Changes should be versioned, dated and applied prospectively unless a later version expressly provides a transparent transitional rule.

Annex A. Practical decision tree

Identify the genuine professional, research, institutional or project purpose.

Confirm that the activity is a Mission or other temporary activity rather than an ordinary local operating base.

Compare reasonable alternatives on total cost, time, safety and operational effect.

Classify the cost as eligible, mixed, restricted or non-eligible.

Choose the most efficient payment method and identify the actual payer.

Build the evidence bundle using the four layers in Section 12.

Check grants, client reimbursements, credits and previous claims to prevent double funding.

Reconcile advances and unresolved items periodically.

Where several entities are involved, validate the cost here and apply Policy 2 for allocation or reimbursement.

Escalate any activity approaching the Mission boundary or another material legal or tax issue.

Annex B. Eligibility and treatment matrix

Item	Treatment	Key condition
Direct flight or rail	Normally eligible	Subject to total-cost and mission-purpose test.

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Weekend stay avoiding return travel	Eligible where total cost is lower or execution improves	Compare accommodation/subsistence with avoided transport and time.
Apartment or monthly rental	Eligible for extended mission	Benchmark against reasonable long-stay alternatives.
Shared accommodation with a logistical-support provider	Eligible up to the lower of actual shared cost and Solo-Traveller Benchmark	The provider may be a spouse, partner, family member or other third party; the relationship is irrelevant and no notional or incremental private cost may be charged.
Groceries in accommodation with kitchen	Eligible where the shared arrangement reduces total cost and remains within the Solo-Traveller Benchmark	No item-by-item food allocation is required; exclude duplicate full per diem or meal reimbursement.
Private holiday extension	Business portion only	Incremental private costs excluded.
Ordinary home rent, notional rent, school fees or relocation costs	Not eligible under this policy	Only actual incremental professional costs may be considered; separate employment, relocation or benefit treatment may apply.
Missing invoice but reliable bank and activity evidence	Potentially eligible	Assess evidence bundle and materiality.
Historical cost	Potentially eligible	Apply Section 14; cross-entity treatment under Policy 2.
Salary, fee or margin	Not a project expense	Apply employment or service policy.
Periodic mobility advance or per diem	Eligible as an operating method, subject to reconciliation and applicable law	Aggregate all entities' payments, direct costs and later reimbursements; apply objective benchmarks, representative sampling and no duplicate coverage.

Annex C. Optional mission summary

Field	Optional record

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Adopting entity / project	
Mission or activity cluster	
Purpose and expected value	
Destination / geographic window	
Period	
Participants and external counterparties	
Approximate budget or benchmark	
Payment method / cost centre	
Outputs or next steps	
Exceptions or uncertainties	

Annex D. Periodic expense consolidation

Field	Amount or explanation
Reporting period	
Mission / activity cluster	
Opening advances	
Travel and transport	
Accommodation	
Meals / per diem	
Workspace and technology	
Insurance / visas / compliance	

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Professional / research activity	
Other eligible costs	
Credits / refunds / third-party funding	
Closing balance or amount due	
Market-reference comparison	
Material deviations and explanation	
Evidence location	
Periodic mobility advance / per diem	
Direct costs paid by entities	
Additional actual-cost reimbursement	

Annex E. Market-reference worksheet

Field	Reference / conclusion
Location and dates	
Mission type and urgency	
Reasonable comparison alternatives	
Short-stay or long-stay benchmark	
Transport alternatives	
Estimated time and operational impact	
Selected option and total cost	
Reason for material deviation	

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Annex F. Mission-boundary evidence checklist

Evidence area	What to record where relevant
Purpose and time boundary	Defined mission, programme, relationship or activity cluster.
Material activities	Where the principal work and deliverables were actually performed.
Influential participants	Identity, substantive role and location of people or entities that shaped, constrained, approved or enabled material decisions.
Collective decisions	Identify the relevant participants, their location, role, authority, substantive contribution, approval or validation function, and the evidence supporting their involvement. Do not calculate geographic decision-making percentages.
External dependencies	Client approvals, consortium governance, scientific validation, funding gates, supplier or partner dependencies.
Ordinary systems and records	Location and continuity of banking, accounting, systems, records and governance processes.
Destination footprint	Premises, staff, habitual contracting, local infrastructure and whether the presence became open-ended.
Review outcome	Continue Mission treatment, obtain further evidence, or escalate for local analysis.

Annex G. Policy framework and reference sources

Policy	Primary role
Policy 1	Eligibility, reasonableness and evidence of the underlying mission and expenditure.
Policy 2	Allocation, contribution, reimbursement, reconciliation and settlement between entities.
Policy 3	Remunerated services, personnel, cost bases, mark-ups and transfer pricing.

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Policy 4	Research contributions, background and project-generated IP, stewardship and commercialisation.
Policy 5	Governance, authority, conflicts of interest, approvals and institutional records.

Non-exhaustive official reference framework:

Estonian Tax and Customs Board - Business trips and related expenses: https://www.emta.ee/en/admin/content/handbook_article/237

Estonian Law of Obligations Act: https://www.riigiteataja.ee/en/eli/512112024001/consolide

OECD Model Tax Convention and applicable bilateral tax treaties: https://www.oecd.org/en/topics/sub-issues/tax-treaties/oecd-model-tax-convention-on-income-and-on-capital.html

Applicable domestic accounting, employment, tax, immigration and social-security law in each jurisdiction.

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