

Guidelines for Allowances, Reimbursements & Booking Procedures PO

Different Types of Cost Distributed & Reimbursed by MyRight

Allowances

Per Diem

Definition of Per Diem: Per Diem is a fixed amount of financial reimbursement for daily meals and incidental expenses incurred during **work related travel**.

Per Diem shall be budgeted under cost type “allowance” and specified in notes to cost types in calculation sheet or in the note sheet.

During times of domestic **and** international travel, a Per Diem is paid if the travel distance from the office exceeds 50 km and **includes** overnight stay. The level of Per Diem during times of domestic travel shall reflect the cost situation of the country and shall be agreed and approved yearly in dialogue with MyRight. 50% will be paid if departure is later than 12.00 or return is earlier than 19.00. There shall only be one level of per diem for domestic travel.

The amount of Per Diem paid is according to **national rules** in all cases. If national rules do **not** exist, the list of travel costs issued by the Swedish Tax Authority shall be used as guidelines and the amount can never be exceeded and should be seen as a maximum amount.

For travels to Sweden, MO is supposed to cover costs for meals. Per Diem will be paid by MO upon arrival according to what they are entitled to in regards to meals provided.

Swedish Tax Authority Per Diem Allowance Table 2022.

Country	Domestic Per Diem (when traveling within your country)	International Per Diem (when travelling to other countries)
Tanzania	167 SEK	334 SEK
Rwanda	128 SEK	256 SEK
Sri Lanka	120 SEK	240 SEK

Nepal	120 SEK	240 SEK
Bosnia	154 SEK	308 SEK
Bolivia	1162 SEK	324 SEK
Nicaragua	173,50 SEK	347 SEK
Sweden	240 SEK	480 SEK
Kenya	207 SEK	414 SEK
Ghana/Namibia	160,50 SEK	321 SEK
Ethiopia	120 SEK	240 SEK

The amount to be paid shall be reduced when meals are provided. Relevant reduction will be made according to below figures.

Reduction of per diem if meals are provided:

Breakfast, lunch and dinner	85%
Lunch and dinner	70%
Lunch or dinner	35%
Breakfast	15%

An advance payment for Per Diem may be given for value up to 75% of total calculated daily allowance that does not exceed expenditures stated within this guideline. Per Diem **does not** include accommodation and travel expenses. Those costs will be budgeted for separately and reimbursed as per bill.

Reimbursement

Travel

Expenses for travel should **not** be named as allowance and budgeted separately under cost type: local travel. Cost for local travel can be reimbursed as per bill/receipt.

The cheapest way of travel is normally reimbursed. Extra expenses incurred for travel could be paid to persons who are unable to use the cheapest transport due to practical reasons and accessibility. This payment will be made if the reason for travel is conducted at a place, outside of the duty station of the traveller.



Persons entitled to transport refund are:

- Government officials attending meeting or workshops can receive transport refund as per bill.
- Executive Committee or board members travelling outside their residential area to attend a project activity can receive transport refund as per bill.
- Members and Persons with Disabilities attending a project activity can receive transport refund as per bill.
- Project staff travelling to attend a project activity can receive transport refund as per bill.

Accommodation

Expenses for accommodation should **not** be named as allowance. Instead, this should be budgeted separately under cost type: accommodation. Cost for accommodation can be reimbursed as per bill/receipt when appropriate. However, normally when the projects are arranging accommodation for participants it does not require reimbursement for accommodation as it is paid by the project staff at the location.

Three star hotels or less are the preferred option when booking accommodation. Standard of the rooms should be reasonable for the purpose of travel. Where more than one option is available, the accommodation booked should be reasonable and in line with local rates.

Food

Food should be budgeted for as per activity and **not** be reimbursed in money.

For example, when organizing a workshop or a meeting scheduled for one day only, food can be budgeted and provided for. Therefore, no reimbursement for food is needed for participants.

Booking Procedures & Payments

When Partner Organisation Representatives Travel

When representatives from the partner organisations (PO) travel **to Sweden** to visit their member organisation (MO), PO in communication with MO, is responsible for booking

flights and MO is normally responsible for booking hotel and providing meals. Per Diem may be paid by the MO to the representative(s) travelling **upon arrival in Sweden** and make reductions accordingly to meals provided. The MO will prepare a document stating representatives travelling and receipt of received Per Diem, which PO and MO shall sign. The invitation letter together with receipt of received Per Diem is to be archived as supporting documents.

If representatives from PO travel abroad (to **another country than Sweden**), PO is responsible for booking flights and the hosting organisation responsible for booking hotel for the representative visiting. Per Diem may be paid by the PO to the representative(s) travelling **before** the trip. PO, with support of Country Coordinator (CC), has to communicate with the hosting organisation to see what meals are included in the hotel stay and make reductions accordingly before making the payment.

THIS DOCUMENT SHOULD BE UPDATED ANNUALLY BY STOCKHOLM HEADOFFICE (Updated 2022-01-17).