

REGULATIONS GOVERNING REIMBURSEMENT OF EXPENSES FOR SCIENTIFIC TRAVEL

1. Definition and general rules

1. The present Regulations govern, in accordance with the laws in force, the conditions, the procedure for authorization and the levels of reimbursement of expenses applicable for scientific travel carried out in Italy and abroad by permanent and temporary personnel of SISSA in the interests of the School and the research projects in which they are involved.
2. These Regulations are based on principles of efficacy and efficiency, with the aim of minimizing costs and of supporting the participation of the School in institutional activities carried out in other institutions in Italy and abroad.
3. Reimbursement may be claimed when the activity is carried out 10 kms or more from the boundaries of the town where one normally works, and for the duration of four hours or more. The duration is that necessary to carry out the activity away from the normal workplace.
4. The hours spent travelling are considered part of the duration of the work activity.
5. An extension of the period spent away from the normal workplace for other reasons not connected to the work activity, must be indicated in the request for authorization and will not give the right to receive additional reimbursement.
6. Should the expenses of the trip be paid from funds with different rules to the present ones, the request to apply these external rules should be made when requesting authorization for the trip. It is advisable to attach the regulations governing the external fund (or a copy of the relevant parts) to the request for authorization. The latter will prevail if they are more restrictive.
7. The expenses will be charged to the items in the budget which are specific for this purpose, as well as to other pertinent items in the budgets of specific projects to which the trip can be charged.

2. Personnel subject to these regulations

The following personnel may undertake professional trips in the interests of the School:

- 1) professors, researchers and managers with permanent and temporary work contracts at SISSA;
- 2) administrative and technical personnel with permanent and temporary work contracts at SISSA;
- 3) SISSA PhD students, holders of research assignments (*assegni di ricerca*) or of any other fellowship awarded by SISSA;
- 4) personnel with coordinated and continuous collaboration contracts or contracts which are assimilated to employee contracts with SISSA (visiting professors, holders of research contracts, professors with contracts, etc.);
- 5) professors on temporary leave ("*alternanza*"), in accordance with article 17, D.P.R. N.382/1980, or special leave ("*congedo straordinario*") as in accordance with articles 8 and 10 of Law n.311/1958, exclusively for trips related to the research activity for which the temporary or special leave has been granted;

6) personnel who are engaged, whether gainfully or not, in research projects of the School that specifically envisage this possibility;

7) personnel of other universities or Italian state organizations.

3. Entourage

Personnel who accompany more senior personnel on a trip will receive the same reimbursement conditions applied to the senior member.

4. Missions of personnel in retirement or personnel of other Italian State organizations

Retired personnel of SISSA or of other Italian state organizations will receive the same reimbursement conditions as when they were in service. Personnel of other Italian State organizations will receive the reimbursement conditions applied to the position they hold in that organization. In both cases reimbursement conditions will be applied in conformity and within the limits and the means of reimbursement as stipulated in the present Regulations.

5. Overtime

1. Technical and administrative personnel who are required to work longer hours during the trip than their normal office hours, have the right to recuperate the overtime.

2. The number of hours worked during a trip is certified by the employee with a self declaration. The hours spent travelling cannot be considered as overtime.

6. Authorization to carry out a professional trip

1. All personnel who are eligible to carry out a professional trip must receive prior authorization.

2. The request for authorization to carry out a trip must be completed by the person concerned at least 7 days before departure. It must contain all the necessary information to allow the person in charge to make a proper evaluation of the regularity and the necessity of the trip, as well as of the appropriateness of the expenses estimated, bearing in mind criteria such as cost savings, efficiency and sobriety.

3. The request, to be completed on the appropriate form, must in any case contain the following: a) name of the person making the request, b) his/her position at the School, c) destination, d) start and end dates, e) reason for the trip (in case of scientific collaboration, the name/s of the contact/s and the subject of the meeting must be indicated), f) item in the budget and specific fund from which expenses will be paid (indicated by the secretariat concerned), g) estimate of expenses for travel and other reimbursable expenses, h) if necessary, a request for authorization for the use of extraordinary means of transport, i) communication of reimbursements from other organizations.

4. Trips by the Director are not subject to any authorization, although it is still obligatory to sign the authorization form; trips by the Secretary General and Area Coordinators are authorized by the Director with an administrative act valid for the whole year.

5. For insurance reasons, and in their own personal interests, the person carrying out the trip must be authorized even if the expenses are reimbursed entirely by another organization.

7. Reimbursement conditions

1. For trips carried out in Italy, documented expenses will be reimbursed for travel, urban transport, accommodation, meals, enrolment fees for conferences, as well as other eligible expenses incurred during the trip which are foreseen by the following articles.

2. For trips carried out abroad, reimbursement conditions are those established in the Decree of the Ministry of Foreign Affairs dated 23 March 2011 and subsequent amendments, as summarized in attachment n° 1. The regulations emanated by the Ministry will prevail over the present Regulations where there are differences between the two.

8. Reimbursable travel expenses

1. Travel expenses are reimbursable when the location of departure coincides with the place of work, or the residence of the person, or with another location where the person is for documented reasons related to their work. In all other cases travel expenses can be reimbursed if more economical.

2. For reimbursement of travel expenses the following are considered normal means of transport that do not require prior authorization:

- trains
- airplanes
- other forms of transport which are regular services (ships, urban and extra-urban buses, trams, undergrounds, funiculars)
- vehicles belonging to SISSA (for authorized personnel only)

3. Extraordinary means of transport are:

- taxis
- airport shuttle service “Science Bus”
- own vehicle
- hire car

4. Prior authorization to use extraordinary means of transport must be ascribed to one or more of the following reasons/criteria:

1. It is less expensive compared to the use of ordinary means of transport; in this case the saving is evaluated on the overall cost of the trip. The saving must be demonstrated by the person undertaking the mission, by comparing the overall expense that would be incurred (cost of travel, plus possible food and/or accommodation expenses) using ordinary means of transport, with the expenses incurred when using his/her own vehicle.

- 1a. overall efficiency of the option chosen, taking into account time optimization with relation to work commitments
2. Lack of ordinary means of transport
3. Special needs, which must be documented, such as, in particular, the transportation of materials and equipment required for the activity which cannot be conveniently taken by ordinary means of transport.
4. Proof of the absolute impossibility to reach the destination in time in any other way
5. Personnel with temporary contracts are NOT allowed to use their own vehicles; other personnel (professors, researchers, holders of research assignments and fellowships etc.) are allowed to use their own vehicles if previously authorized, using the appropriate request form. These personnel will receive a mileage allowance equal to one fifth of the cost of a litre of petrol in Italy. The mileage has to be indicated by the person carrying out the trip, using ACI tables (Automobile Club d'Italia, www.aci.it) to calculate the distances.
6. Reimbursement of highway tolls is subject to the presentation of the relative receipts. Parking fees are allowed and reimbursed if absolutely necessary and in absence of alternative solutions.
7. The use of the airport shuttle service "Science Bus" can be authorized if it is more economic than using other extraordinary means of transport. Prior to booking it is necessary to receive a "voucher number" from the Area secretary.

9. Expenditure for board and accommodation

1. Accommodation expenses: expenses for accommodation in touristic or residential lodging such as hotels, pensions, guest-houses, residences, etc., of the category, class or type (as indicated in Attachment 1) can be reimbursed within the following daily limit: 200 Euros for professors, researchers, Director and Secretary General, and 150 Euros for all other personnel.
2. Extras such as personal telephone calls, laundry and bar bills, etc., even if included in the invoice, will not be reimbursed. Reimbursement is granted for telephone and internet connection expenses, if related to work reasons documented by a relevant self declaration by the person concerned. Such costs are reimbursable, if analytically documented, up to 15.49 Euros a day in Italy and 25.82 Euros a day abroad. Expenses up to these amounts are not considered "earnings" and therefore are not subject to taxation. However costs that exceed these amounts will be subject to taxation in accordance with fiscal regulations.
3. Reimbursement of expenses for the rent of a flat or residence are allowed if economically more convenient and appropriately documented. Accommodation expenses can comprise overnight stays, breakfast, half-board or full-board. In the latter two cases, expenditure limits for meals are reduced respectively to 50% and to zero.
4. Expenses for board: reimbursement of expenses for meals, snacks, food and beverages, for trips lasting for more than 8 hours, will be made up to the total daily limit of 61 Euros for the Director, Secretary General, professors, researchers, holders of research assignments and 44 Euros for holders of fellowships or of coordinated and continuous collaboration contracts and for external subjects engaged in research projects of the School.

For trips of less than 8 hours, reimbursement will be made up to 50% of the daily rate. No reimbursement is allowed for trips lasting less than 4 hours.

5. Normally meals will not be reimbursed if eaten in the town of residence or where one is domiciled, when this coincides with the destination or the place of departure of the trip.
6. Reimbursement of meals and accommodation expenses will be made upon presentation of invoices, receipts or other documentation valid abroad.
7. Receipts cannot be reimbursed if they do not bear the heading or stamp of the commercial enterprise that issued them, or if they include the meals of other persons (the bill must be individual).

10. Expenses incurred in foreign currency

1. For reimbursements of expenses paid in foreign currency the official exchange rate on the first day of the trip will be applied.
2. For expenses paid in foreign currency by credit card, reimbursement will be made of the actual sum paid in euro, with the exclusion of any commission due to the use of the credit card.

11. Other reimbursable expenses

The following expenses are eligible for reimbursement:

- travel agency commissions
- expenses connected with the issuing of a visa, such as postage of passport, travel agency commissions and other expenses related to going to the Embassy or Consulate. A copy of the visa must be attached to the reimbursement request
- expenses for vaccinations that are either compulsory or required by an authorized physician
- expenses for health insurances and travel cancellation
- enrolment fees for conferences, if the relevant invoice is addressed to both the person attending and to their home institution. If these fees include the cost of meals and accommodation it should be mentioned in the invoice; additional expenses of the same type cannot be reimbursed. If it is not possible to have a detailed list of the expenses covered by the enrolment fees a self declaration should be presented by the person carrying out the mission. A copy of the certificate of attendance must be attached to the request for reimbursement.

12. Advance payments

1. Once authorization of the trip has been received, it is possible for personnel (except those referred to in Art. 2, n. 7), to request an advance of not more than 75% of the reimbursable sum, on presentation of a detailed estimate of expenses.
2. Those who receive an advance and subsequently are not able to carry out the trip, must return the advance within 15 days of the date on which the journey should have begun. If the School does not receive the sum, it will be deducted from the salary or otherwise retrieved.

13. Documentation of expenses

1. The request for reimbursement of expenses can only be made if it is the only request for reimbursement made for these expenses. Thus it is to all effects and purposes a self declaration made by the person who carried out the trip that, and who assumes full responsibility for it, that no other request has been made.

2. The original receipt has to be presented for each expense for which reimbursement is requested. It has to show the sum paid, to whom it was paid, and the reason for payment. For expenses incurred in Italy, the receipt has to be in the form of a regular fiscal document, such as an invoice (*fattura*) or a fiscal receipt (*ricevuta/scontrino fiscale*). For expenses incurred abroad, it is necessary to produce the receipt which fulfills the fiscal regulations of the relevant countries.

3. With regard to taxis, if no fiscal receipt can be produced, the documentation of the expense must contain in all cases the date, the identification number of the taxi, the sum paid, and the signature of the taxi driver.

4. Should the original receipts be in an electronic format only, a copy or printout of the receipt of payment must be produced.

5. Travel and transport expenses are only reimbursed on presentation of original receipts/tickets. Should a train ticket be withheld by the ticket collector, a receipt requested from the ticket collector must be presented instead. Should an air ticket (non-electronic) be lost or be withheld, the cost of the ticket will be reimbursed on presentation of a self declaration. In case of loss or non-issue of the boarding passes a self declaration to this effect will be accepted. Only one self declaration per calendar year can be accepted from the same person.

14. Reimbursement of expenses

1. The request for reimbursement of expenses, signed by the person concerned, must be handed in within 60 days after the end of the trip and presented in accordance with the established procedure. The administration will give priority to those requests received within the time limit. The request for payment must include all elements necessary to verify that the trip was effectively carried out.

2. The sum allocated to cover the reimbursement of expenses for professional trips will be cancelled on 31 December of the financial year following that in which the trip ended (if payment of the reimbursement has not been requested). Any advance payment made will be deducted from the salary.

3. The request for reimbursement must contain the following information: a) date, time and location of departure and arrival; b) destination; c) times, modality, and detailed list of incurred expenses; d) self declaration that the expenses were made by the person on the trip for his/her exclusive benefit; e) receipts proving the expenses; f) declaration that the person did effectively take part in the activities which were the reason for the trip; g) self declaration that the reimbursement of these expenses has not been nor will be requested to another organization.

4. Variations regarding board and accommodation expenses in places different from those indicated in the authorization are allowed both on the way to the destination, and within a reasonable distance from the latter, if justified by documented reasons of economic convenience, decorum, personal safety, or force majeure, as well as in exceptional cases as indicated in the following article 15.

5. The administrative offices, after verification of the correctness of the reimbursement request and relative documentation presented, will proceed with the reimbursement within the time indicated in the “Charter of Services” (*Carta Servizi*).

15. Cancellation of authorized trips

1. If authorized trips are not carried out, due to exceptional circumstances beyond one's control, expenses which are not refundable by the provider of the service will be reimbursed. Such costs can be charged exclusively to Sector funds, School funds, or to the part of external funds for which a cost statement is not required. In all other cases the expenses incurred cannot be reimbursed.

2. The following conditions are considered to be exceptional circumstances: a) sickness – on the presentation of a doctor’s certificate; b) family reasons for which the laws in force grant leave of absence; c) exceptional atmospheric, natural or socio-political events; d) strikes, breakdowns and delays that block transport services, or nullify the objective of the trip, duly documented; e) sudden cancellation of the event which was the reason for the trip, duly documented.

16. Reimbursement of expenses to external speakers

1. The School may reimburse travel, board and accommodation expenses to Italian and foreign experts invited to the School to hold conferences, seminars, evaluation sessions related to institutional duties. Expenditure limits in these cases are the same as for technical-administrative personnel.

2. The nature of the collaboration has to be specified in a document that indicates the expenses to be reimbursed, any possible remuneration, the type of collaboration and the objective of the visit.

3. The payment of expenses will only be made after the conclusion of the activity.

4. In specific cases, when the seniority or importance of the guest is equivalent to a full or associate professor or to an executive, the Director, Secretary General or Area Coordinator can waive these limits and authorize reimbursement within the limits of the higher category.

17. Transitory and final regulations

1. The present Regulations enter into force from the date of the Directorial Decree in which they are announced.

2. The present regulations substitute the previous ones (D.D.n.223 dated 30.09.2009), which still apply however to trips previously authorized.

Any queries concerning the application and interpretation of the present Regulations can be presented to the Secretary General, who will answer in writing within 15 working days.