

# **RULES FOR BUSINESS TRAVEL**

**(SUPPLEMENTED WITH OPERATIONAL NOTES)**

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### Art. 1 – Definitions and purposes

1. The terms “business travel” or “business travel” are defined as performing work activities outside of the normal place of work, either within Italy or abroad, on behalf of the University of Trento (hereinafter referred to as the “University”).
2. The term “e-travel” is defined as the computer application used to manage business travels and business travel.  
*- The application is available on the “my unitn” University portal, in the Business Travel Management widget.*
3. The purposes of the business travel must be consistent with the aims of the University.

### Art. 2 – Covered persons

1. The business travel/travel can involve:
  - a) permanent or temporary professors and researchers;
  - b) permanent or temporary technical personnel, administrative staff and linguistic experts;
  - c) students holding scholarships from the University and doctoral students, as well as holders of research grants who work at the University, using it as administrative headquarters or associated site;
  - d) personnel employed on a continuous, coordinated basis;
  - e) administrative technical personnel from other public administrations working temporarily at the University and personnel with a temporary employment contract, unless other agreements have been made between the parties;
  - f) students travelling on behalf of the University, without prejudice to the application of the rules of study travels;
  - g) non-employees who are research collaborators participating in research programmes with expense allocation from the relevant funds;
  - h) non-employees who have a contract to perform technical work or self-employed persons who occasionally or regularly work for the University;  
*- In the case of individuals contracted to perform specific work or self-employed individuals performing work for the University on a regular basis, the tax treatment must be determined based on the supplier's position (the business travel form should not be used!)*
  - i) employees of other universities, including foreign universities, or employees of government and public administrations participating in research programmes with expense allocation from the relevant funds;
  - j) external members of University bodies;
  - k) external members of examination boards for competitive exams, studies or doctoral examinations.  
*- In the case of external members of boards for competitive examinations for technical administrative personnel, the tax treatment must be determined based on the supplier's position (the business travel form should not be used!).*  
*- In letter k), only the members of boards for bi-national doctoral candidates who are appointed by our University are included.*  
**The appropriate tax treatment is not necessarily that relating to the business travel;** for members of boards who work for private institutions (and are therefore not university instructors), the tax regime relating to occasional self-employment applies (and the financial treatment is therefore subject to associated taxation of the expenses).
2. Employees who are on leave cannot make business travels. An exception is made for employees who are on leave or are authorized to exclusively conduct scientific activities, and who are also research fund holders or are formally included in the related research group, for business travels relating to the research itself. In this case, the starting and ending points for the business travel are considered to be the institute where the employee is based.
3. Companions of disabled persons are entitled to the same reimbursement of expenses as the person taking part in business travel.  
*- The companion's receipts must be in the name of the disabled person.*
4. With respect to expense reimbursements for those who are invited to speak at conferences, meetings and seminars organized by the University at University facilities, the provisions of Art. 6 of the present rules apply. In this case, however, the form relating to assigning speakers must be used rather than the business travel form.

### Art. 3 – Authorization

1. Authorization to take the business travel must be requested and received before the business travel begins.  
*- Verifying that the request has been approved before leaving on the trip is recommended.*

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2. The Administrative Centre Director is responsible for assigning and authorizing business travels, after having verified coverage of the related expenses and the exclusive interest of the University, as well as the alignment of the purpose of the business travel with the uses for which the funds were allocated.
3. For business travels whose expenses have an impact on funds for research programmes, the task is the responsibility of the fund holder; the business travel, however, is subject to the authorization of the Administrative Centre Director, who must verify coverage of the expenses. In the event that the Administrative Centre Director is absent or unable to perform this task, preliminary authorization can be provided by the fund holder, but this authorization must be approved by the Administrative Centre Director before the expenses are settled.
4. Personnel who fall under letters a, b, c, d, and e of the previous article must use the *e-travel* application.
5. Appropriate documents attesting to the purpose of the business travel (e.g. letter or email of the invitation/convocation/agreement, poster, brochure, programme, or similar), as well as the location and duration, must be attached to the authorization request.
6. Persons who fall under letters f, g, h, i, j, k and m must use the relevant form available on the University portal.  
*- Individuals who have access credentials for the myunitn portal are an exception and can use the online procedure if authorized.*

#### **Art. 4 – Advances of business travel expenses**

1. Personnel who fall under letters a, b, c, d and e of Art. 2 are entitled to request an advance of the expected business travel expenses (including meals, lodging and travel), paid directly by the concerned party. A maximum of 75% of the total amount requested will be disbursed.
2. The request for an advance must be submitted along with the business travel authorization via *e-travel*, at least 10 days before the business travel begins. The advance will be disbursed during the week before departure. An advance can be requested for business travels in Italy and abroad having a duration of more than 3 days.  
*- The advance will be disbursed solely via bank transfer. Since payments are only sent once per week, the requested 10 days are necessary to ensure the advance can be disbursed before departure.*
3. Personnel who request and obtain such an advance are required to fill out the settlement request on *e-travel* after the business travel. All incurred expenses (direct, through a travel agency and/or with the business credit card) must be entered and all the documentation needed to settle the business travel expenses must be submitted to the Administration as quickly as possible and no more than 30 days after the travel.
4. Those who receive an advance but are unable to take the business travel must promptly contact the administrative offices to arrange to return the advance.
5. In the event that the advance disbursed exceeds the cost of the business travel, the concerned party must return the excess funds within 15 days of notification by the competent office.

#### **Art. 5 – Duration of the business travel, distance and point of departure**

1. For the purposes of the business travel, the place of work is considered to be the point of departure. Departure from and/or return to the place of residence is possible only if it is closer to the location of the business travel than the place of work and/or reduces the reimbursement for the Administration.  
*- In the event that the receipts or documentation provided (e.g. motorway toll receipts) demonstrate a place of departure different from the place of work, the place of work will be considered the point of departure if it is more beneficial economically.*
2. Reimbursements for expenses are not provided for business travels within Italy that last for more than 240 consecutive days in the same location. This limit is reduced to 180 days for business travels outside of Italy.

3. When the duration of the business travel exceeds 30 days or has an impact on the teaching activities of the concerned party, the authorization given to teaching staff and researchers by the Administration Centre Director is subordinate to the opinion of the board of his or her department/faculty/centre, which is responsible for ensuring that teaching activities are carried out as planned.

4. In the case of technical administrative/management staff, when the length of the business travel exceeds 30 days the request must be approved by the General Director.

5. The minimum duration of business travels within Italy is four hours, with the destination being at least 10 km from the place of work. For business travel lasting less than four hours, the concerned party is entitled to reimbursement for travel expenses only.

6. The duration of the business travel is calculated based on the time of departure from the place of work and the return to the same location. Departure from and/or return to the place of residence is possible only if it is closer to the location of the business travel than the place of work and/or reduces the reimbursement for the Administration.

*- The time of departure and return must be specified for insurance purposes and include travel to and from the destination.*

7. For travel between university facilities located in different municipalities, the concerned party is entitled to reimbursement for travel expenses only. Reimbursement is provided for public transportation tickets. A private vehicle can be used, but a kilometre-based reimbursement is only provided if at least three people who were authorized to take the trip travel together in the vehicle. Otherwise, a reimbursement equivalent to the price of a standard railway ticket is provided.

*- Business travel authorizations may have a quarterly duration. In such cases, the related settlement request should be submitted at the end of the quarter and must contain all of the individual dates and times of the beginning and end of the trips (for insurance purposes). Remember to comply with attendance management requirements (punch-in/supporting documentation).*

*The ticket prices used for reimbursement purposes are based on the Regional Transport section of the Trenitalia site (<http://www.trenitalia.com/tcom/Treni-Regionali/Trentino/integrazioni-trentino>). At the time the present document was issued, the ticket price for the Trento Rovereto route was 2.90 euro.*

8. If the business travel destination is the municipality of residence, no reimbursements for trip expenses are provided. Expenses for transportation that has a stopover in the municipality of residence but a different final destination is, however, reimbursable if the expense of the travel is not higher than it would have been without the stopover.

*- No expense reimbursement is provided for a business travel that has the place of residence as the destination. Reimbursement is provided for transport expenses for a business travel that has the municipality of residence as a stopover (not as a destination).*

*Example: an employee who resides in Milan has a business travel to Turin. If the employee departs from Trento/Rovereto (place of work), he or she is entitled to reimbursement of transport expenses for the entire journey from the place of work to Turin. The travel documents (motorway toll receipts, train tickets) must demonstrate that the departure point was the place of work. This employee is entitled to reimbursement for the entire journey (**only the transportation expenses**) even if he or she has a **stopover in Milan (municipality of residence)** as long as the expense is not higher than the price of transportation without such a stopover (the employee is not entitled to reimbursement for any other type of expense, including transportation, in the municipality of residence). If the employee departs directly from Milan (municipality of residence), he or she is entitled to reimbursement of transport expenses for the Milan – Turin route and the return journey. Employees are permitted only **one** stopover **NOT** to exceed 24 hours per business travel. Otherwise, the business travel is considered to begin and/or end in the municipality of residence.*

9. Personnel are expected to depart on the business travel on the same day the activities that are the purpose of the business travel begin. When departure and/or return is not possible on the same day due to the distance, transportation schedules or the schedule for the planned activities, the start of the business travel can be moved up to allow arrival at the destination a maximum of one day before the start of the activities and the end of the business travel can be delayed so that the departure is a maximum of one day after the activities end. For business travels that are only a short distance from the place of work, employees must return daily. A short distance is defined as less than 80 km away or less than ninety minutes away by the fastest means of transport available. An exception is made for personnel involved in organizing conferences who must be continually present at the conference location and personnel involved in orientation projects or other projects that involve the supervision of minors.

*- When appropriate, an exception regarding the requirement to return daily is also made for personnel conducting measuring activities that require being present to monitor special equipment in the field.*

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10. In the event of an early departure or late return, only expenses relating to the cost of the journey will be reimbursed. The concerned party must provide appropriate documentation so that the price of the journey on the two different dates can be compared. The Administration provides reimbursement equal to the lower of the two costs. If no such documentation is presented, no reimbursement is provided. The authorization request for the business travel must specify the days that the trip will be extended for personal reasons and indicate as the duration the entire period; the actual departure and return dates must be provided for insurance purposes.

*- The documentation for price comparison must be requested at the time the tickets are booked so that the costs can be compared. No other expenses (meals, lodging, local transportation, etc.) are reimbursable for the days the travel is extended for personal reasons.*

#### **Art. 6 – Expenses reimbursement**

1. The Administrative Centre Director or manager in charge of the funds can establish, at the time of authorization, a maximum reimbursable amount for each business travel that is lower than the amount stipulated in these rules, based on the availability of funds in the budget.

2. The reimbursement of business travel expenses is determined using only the analytical method – only expenses for which original documentation is submitted are reimbursable.

*- For the purposes of settling the reimbursement, expense documents that have been modified, corrected or crossed out are not valid.*

3. The minimum duration of business travels within Italy is four hours, with the destination being at least 10 km from the place of work. For business travel lasting less than four hours, the concerned party is entitled to reimbursement for travel expenses only.

4. For travel between university facilities located in different municipalities, the concerned party is entitled to reimbursement for travel expenses only. Reimbursement is provided for public transportation tickets. A private vehicle can be used, but a kilometre-based reimbursement is only provided if at least three people who were authorized to make the travel together in the vehicle. Otherwise, a reimbursement equivalent to the price of a standard railway ticket is provided.

*- Business travel authorizations may have a quarterly duration. In such cases, the related settlement request should be submitted at the end of the quarter and must contain all of the individual dates and times of the beginning and end of the travels (for insurance purposes). Remember to comply with attendance management requirements (punch-in/supporting documentation).*

*- The ticket prices used for reimbursement purposes are based on the Regional Transport section of the Trenitalia site (<http://www.trenitalia.com/tcom/Treni-Regionali/Trentino/integrazioni-trentino>). At the time the present document was issued, the ticket price for the Trento Rovereto route was 2.90 euro.*

5. Reimbursement of expenses must be expressly requested by the concerned party. The request to settle the business travel expenses must be submitted even if all the expenses were paid for directly by the university (tickets purchased through travel agency, expenses paid for on the business credit card). Personnel who fall under letters a, b, c, d and e of Art. 2 are required to use the e-travel application to request reimbursement, sending documentation of the expenses to the appropriate administrative centre.

*- In the event that the business travel did not involve any expenses (paid either directly by the concerned party or the University using the business credit card or travel agency) the concerned party is not required to submit a settlement request but **must keep** the business travel authorization.*

6. The reimbursement request for the business travel must be submitted within 30 days of return from the travel and no later than 31 January of the year following the date the business travel was made.

*- These timeframes are related to the project duration, availability of funds and proper attribution to the financial year to which the expense is applicable.*

7. In the event that certain information is not included on the expense documentation or the documentation is in a foreign language, the concerned party must provide the information necessary to settle the reimbursement (date, price, type of expense, location, etc.).

*- It is sufficient to provide a general declaration that the expenses were, for example, for meals that were consumed in the location of the business travel and by the concerned party only. Verifications regarding the veracity of the declarations may be made.*

8. For the reimbursement of expenses paid in a foreign currency, the average exchange rate for the period of the business travel is used. This exchange rate is obtained from the Italian Currency Exchange Bureau website. The expense of exchanging currency is reimbursable up to a maximum of 15.00 euro for the entire business travel. In the event that the expense is paid for with a personal credit card, the concerned party can request that the expense be charged directly in euro and attach a copy of the credit card statement.

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### **Art. 6.1 – Transportation expenses**

1. If no authorization for the use of non-standard means of transportation was given, personnel are required to use standard means of transportation. University personnel taking business travels who would like the assistance of a travel agency are asked to contact one of the agencies that has an agreement with the University (presenting the authorization for the business travel).

2. Standard means of transportation are:

- train;
- airplane: the purchase of tickets superior to economy class is permitted only for transcontinental flights lasting more than 5 hours;
- other means of transportation that have regular routes/lines (coaches, ships, etc.);
- private vehicle, up to a maximum of 700 km (round-trip total);
- means of transportation belonging to the Administration and vehicles in the “car sharing” system;
- urban and interurban public transportation;
- taxis: - for urban routes in the business travel location;
  
- for business-trip related travel in the municipality where the place of work is located;
- for travel to and from the airport, up to a maximum of 30.00 euro each way (using shuttle service is preferred), this limit does not apply for travel from 10:00 pm to 6:00 am between the airport and the urban centre that is the location of the business trip.

*- The definition of economy class or equivalent may be ambiguous; for example, economy class may include “premium economy” on British Airways, “business plus” on Ryanair, etc.*

3. Non-standard means of transportation are:

- a) rented vehicle that must be covered by comprehensive insurance;
- b) private vehicle for distances more than 700 km.

4. The use of non-standard means of transportation for business travels in Italy and abroad requires prior authorization and the existence of one of the following conditions (which is specifically stated and explained):

- a) there is an economic benefit: the benefit must be proven by comparing the total cost (including travel and any meals and/or overnight stays) of the trip via standard means of transportation and non-standard means of transportation; the concerned party must provide in the request all information useful for making the comparison;
- b) the business travel location is not served by railway lines or other standard means of transportation;
- c) there is a specific service need or the destination must be reached quickly or there is a declared need to return quickly to the place of work for other business reasons;
- d) delicate and/or bulky materials and instruments essential for the business travel must be transported.

In the absence of the abovementioned requirements, the transportation reimbursement is equivalent to the cost of a railway ticket suitable for the relevant route, calculated by the office handling the settlement.

- Documentation providing estimates for the price comparison must be attached to the business trip authorization request

5. The original travel ticket must be presented to receive reimbursement for travel expenses. If the travel ticket does not indicate the price, a declaration from the agency that issued the ticket or the receipt for payment must be attached. Airline tickets purchased online (electronic tickets) require a printout of the ticket purchase for reimbursement. Railway tickets purchased online (ticketless) require a printout of the purchase confirmation for reimbursement.

6. In addition to the travel ticket, reimbursement is provided for the following expenses:

- a) a single compartment in a sleeper car;
- b) obligatory supplements;
- c) seat reservation;
- d) luggage storage (see Art. 6.5);
- e) airline ticket reservation;
- f) booking lodging via a travel agency;

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g) in the event that the airline ticket does not include free transportation of any luggage (e.g. low cost airlines), the concerned party is entitled to reimbursement for the cost of one piece of luggage, in addition to carry-on luggage. In addition, for low cost airlines, the expenses for flight cancellation insurance and priority boarding are reimbursable.

7. If use of a private vehicle has been authorized, the concerned party must indicate in the business travel authorization request the number plate and model of the vehicle for the purposes of obtaining insurance coverage in accordance with Art. 8 of Presidential Decree 319/90.

8. Personnel authorized to use a private vehicle are entitled to reimbursement per kilometre equal to one-fifth the cost of a litre of unleaded petrol in Italy, calculated based on the average price for the month officially published on the Ministry of Economic Development website. The concerned party must indicate the number of kilometres travelled. The competent office will verify the kilometres using the "Via Michelin" website, selecting the fastest route from the municipality of departure to the municipality of the business travel or the departure airport.

*- If the average cost of petrol for the month the business travel took place has not been published at the time of settlement, the cost for the previous month is used.*

*To calculate the kilometres using Via Michelin, only the municipality of departure and arrival (or airport) should be entered, not the specific address.*

9. Reimbursement is also authorized for motorway tolls, upon presentation of appropriate documentation, and expenses related to retrieving the vehicle in the event of an accident or breakdown. Employees who use a private vehicle equipped with Telepass can present, instead of motorway toll receipts, a copy of the Telepass statement that provides the day and time that the toll was charged, the section of road travelled and the amount paid; reimbursement will only cover charges relating to the business travel.

10. Personnel who perform surveys, technical inspections or on-call duty, including in the region where the place of work is located, are entitled to kilometre reimbursement for the use of a private vehicle when authorized. Such reimbursements contribute to taxable income and are therefore taxed. A specific form (different from that used for business travels) is used for such travel.

11. No kilometre reimbursement is provided for travel in vehicles supplied by the administration, either rental or "car sharing" vehicles.

12. Reimbursement is authorized for petrol if the expense is documented and is for the use of a University vehicle or rental vehicle. Such reimbursement is not provided for "car sharing" vehicles. In the event that a university vehicle is used, the petrol log sheet stamped by the service station must also be presented.

13. The concerned party is fully responsible for paying any fines associated with the use of vehicle.

14. In the event that the original travel documents (airplane, train, ship or shuttle tickets) are lost, if the cost can be verified by the administration, the concerned party can submit a declaration in lieu of affidavit attesting to the loss of the travel document and the cost of the ticket.

#### **Art. 6.2 – Meals and lodging expenses**

1. For business travels in Italy and abroad, reimbursements are provided for the following documented expenses:

a) meals and snacks up to a daily maximum of 80.00 euro in Italy and 105.00 euro abroad; these limits are halved if the business travel for the day of reference does not exceed eight hours.

b) lodging expenses (*including lodging tax*);

c) expenses for staying in a flat if it is more economical than a hotel, presenting a rental contract or receipt of payment on the letterhead of the owner and/or property manager.

*- The concerned party must demonstrate the economic benefit by attaching an estimate of the cost of staying in a hotel.*

*- Expenses for staying in a flat deriving from a private agreement are not reimbursable.*

2. Lodging expenses of up to 200.00 euro/night in Italy and 250.00 euro/night abroad are reimbursable. In the event that these limits cannot be met, the expense will be covered if the circumstances are adequately explained.

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3. In the event that the hotel was booked online, payment was made with a credit card and it is not possible to obtain an invoice or receipt, the concerned party can, in exceptional cases, submit a printout of the booking confirmation that contains all of the information necessary for the reimbursement (user of the service, reservation dates, services used, price), accompanied by documentation of the credit card charge paid by the concerned party.

4. Documentation for meals must include the restaurant information, the date, the amount paid and the object of payment. If the original receipt is missing, the credit card statement of the concerned party showing the payment can be submitted instead. The service fee is also reimbursable if it is obligatory and documented.

*- This paragraph applies essentially when the business travel is to a country that does not require the issuance of a till receipt, but an "unofficial" receipt for payment is issued. The credit card statement must contain a list of individual charges rather than a total sum (if it is not possible to obtain such a list, a declaration stating the details of the expense must be submitted). For business travels in Italy and countries with a tax regime similar to Italy's, the concerned party must present the standard documentation as proof of the payment.*

5. In exceptional cases, if the original documentation has been lost, true copies of the original receipts for meals and lodging can be submitted for reimbursement.

6. Regardless of the means of transportation used, any intermediate stops must be authorized in advance. In exceptional, unforeseeable cases, any such expenses must be adequately explained and documented in the settlement request. Such food and lodging expenses are reimbursable, as long as they were not incurred in the municipality of residence.

7. If food is purchased in a supermarket while on a business travel, the expense for the food is reimbursable up to the daily limit specified for meals; the till receipt showing the items for which reimbursement is due must be submitted. Only food and beverage products are reimbursable.

8. Personnel on business travels are expected to consume their meals in the municipality of the business travel or en route to or from this location. Expenses for meals consumed outside of the municipality of the business travel are reimbursable, as long as such expenses are within the daily limit and no additional expenses are incurred.

9. For till receipts for snacks in which the item consumed is not specified, the issuing establishment must be a food provider (café, restaurant, etc.).

10. Alcoholic beverages are only reimbursable when consumed with meals.

11. If the receipt is for more than one person, the concerned party will be reimbursed the equivalent of a single person, determined by dividing the total bill by the number of people. Such expenses are reimbursable by submitting a photocopy (or true copy if the people involved are under different administrations) of the receipt, if the original is attached to the reimbursement request of another person who was on the same business travel.

*- Reimbursement for the specific items consumed can be requested by highlighting them on the receipt only if the sum requested is lower than the total bill divided by the number of people.*

*- The name of the person submitting the original receipt must be specified.*

12. In the event that the lodging receipt indicates that more than one guest stayed in the room, the price of a single room will be reimbursed. The concerned party is required to provide the cost of a single room or demonstrate that the room price does not change based on the number of guests.

### **Art. 6.3 – Insurance and visa expenses**

1. Any business travel-related expenses for health insurance and an entry visa for the destination country are reimbursable.

2. The concerned party can obtain the insurance and visa for the business travel through one of the travel agencies that has an agreement with the University if authorized. If the insurance and visa are paid for directly by the concerned party, this sum contributes to the daily limits provided in Art. 6.5 paragraph 1.

*- The maximum, non-taxable limit for expenses other than typical business travel expenses (transportation, meals and lodging) is calculated as an arithmetic average, based on the number of days the trip lasts.*

### **Art. 6.4 – Registration fees for courses, conferences and seminars**

#### **Rules for business travels**

1. Expenses stemming from participating in conferences, conventions, courses and seminars are not included as a business travel or business travel expense and are handled and paid directly by the Expense Centre upon request of the concerned party by submitting the appropriate form.

- The "PARTICIPATION IN COURSES-SEMINARS-CONFERENCES" form must be filled out with the complete information of the payee (company name – address – tax number and VAT number for Italy and European VAT number for EU countries) and the bank (name – address – SWIFT code – IBAN number for European countries that use IBAN. The ABA code number must be indicated for the USA).

- The form must be signed by the fund holder and the Administrative Centre Director and submitted to the competent office at least two weeks before the payment deadline. The request must be accompanied by the brochure for the event, containing the registration information, the dates of the event, the registration fee and what the fee includes.

- The administrative-accounting offices are only responsible for sending payment for the registration fee and do not handle the registration and/or submission of forms or other registration requirements. The concerned party must send the registration form directly, stating that he or she is from the University and that the invoice should be addressed to the University of Trento (tax number – VAT number 00340520220, located at Via Calepina n. 14, Trento 38122).

2. Personnel taking business travels can directly pay for the expenses discussed in the previous paragraph, including with the company credit card, only if the payment is made to:

a) foreign entities;

b) Italian entities that, due to their tax profile, do not issue invoices but only receipts or similar documents (e.g. non-profit organizations, institutions, etc.).

In both of the above cases, the invoice, receipt or payment document is eligible for reimbursement ONLY IF it is addressed to the University and states the name of the participant and his or her department.

- In both cases, the reimbursement of expenses paid personally by the concerned party requires presentation of acceptable documentation that provides proof of the payment. In the event that the registration expenses include meals and lodging, the documentation must provide an itemized list of expenses. If such an itemized list is not available, a declaration regarding the expenses must be provided. The payment document (invoice, receipt or payment verification for outside of Italy; receipt or payment verification for Italy) submitted with the reimbursement request must be addressed to the University and indicate the name of the participant. If the document is addressed to the concerned party, the reimbursement is subject to tax.

- This limitation is due to the effect of the introduction of the regulation on split payments and electronic invoicing.

In the cases listed above, if the registration fees are paid before the business travel, it is possible to request (using the appropriate forms) a reimbursement for such expenses before requesting settlement of other business travel expenses.

- If the invoice is issued by a foreign entity and addressed to the University, the reimbursement request should be submitted promptly so that the competent offices can fulfil their VAT requirements in a timely manner.

#### **Art. 6.5 – Other expenses**

1. The following documented expenses are reimbursable up to a daily total amount of 15.49 euro in Italy and 25.82 euro abroad:

a) parking;

b) documented telephone expenses, including internet connection, for business purposes;

c) vaccinations required to enter the destination country, as well as vaccinations recommended by the Ministry of Health that are listed in the bulletin published on the website;

d) luggage storage;

e) photocopies and faxes;

f) admission fees for museums or exhibitions visited for the purposes of the business travel.

2. Expenses to renew or obtain a passport are not reimbursable.

3. The expenses detailed in Art. 6.3 (insurance and visa) are included in this daily limit if they are paid for directly by the concerned party rather than through a travel agency.

- The maximum, non-taxable limit for expenses other than typical business travel expenses (transportation, meals and lodging) is calculated as an arithmetic average based on the number of days the trip lasts.

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#### **Art. 7 – Cancelled business travels**

1. In the event that a business travel is cancelled due to serious health problems of the concerned party, his or her spouse or a first-degree relative (parent or child) or due to suitably documented business related reasons, expenses that have already been paid and that are not reimbursable by a third party (agency, ticket seller, etc.) and any related penalties are eligible for reimbursement.

2. In the event that the business travel was cancelled for health reasons, a medical certificate must be provided. If the trip was cancelled due to business reasons, the reason must be adequately explained in the settlement request.

*- In the event that the business travel was not taken but expenses were incurred (that cannot be recovered) either directly by the concerned party, through the travel agency or with the business credit card, the concerned party must submit a settlement request specifying the reasons why the business travel was cancelled and attaching supporting documentation.*

*- In the event that no expenses were incurred (directly by the concerned party or by the University through the business credit card or travel agency) the concerned party is not required to submit a settlement request but **must discard** the business travel authorization.*

*- The cancellation for business reasons must be adequately explained with detailed documentation demonstrating that the obstacle that made taking the trip impossible arose after the date the business travel was authorized.*

#### **Art. 8 – Provisional and final rules**

1. For business travels taken as part of programmes financed by third parties and subject to account rendering, the regulations of the financing entity (e.g. European Community, Ministry, etc.) apply.

2. For any matters that are not expressly covered by these rules, the related regulations in effect for employees of the Italian public administration, as well as the University Rules for Administration, Finance and Accounting, apply.

3. The present rules entered into effect for business travels taken on or after 1 September 2015.

4. The General Director can issue additional provisions to ensure the accurate and consistent application of the present rules.