



**BIULETYN PRAWNY**  
**UNIwersYTETU MIKOŁAJA KOPERNIKA W TORUNIU**

**Rok 2020; poz. 165**

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**ORDER No. 90**

**of the Rector of the Nicolaus Copernicus University in Toruń**

of 30 April 2020

**on the principles of settling costs of domestic business travel  
of employees and non-employees of the Nicolaus Copernicus University in Toruń**

Pursuant to art.52.3 of the Statutes of the Nicolaus Copernicus University in Toruń of 16 April 2019 (Biuletyn Prawny UMK of 2019, item 120)

**i t i s o r d e r e d** as follows:

**Chapter 1**  
**Domestic business travels of employees**

Article 1

1. Employees shall travel on business at the order of their official superior, who shall also act as the authorising officer, or at the order of the authorising officer after obtaining the consent of the official superior, hereinafter referred to as "the ordering party".
2. The party ordering the travel shall specify the purpose of the travel, the place where the business travel begins and ends, the duration of the business travel, the means of transport suitable for the travel and its class.
3. A travel order shall be issued on the initiative of the ordering party or at the request of the employee at least three working days before the departure date, subject to art. 1.5.
4. In the case of travels to participate in training courses, conferences, symposia, etc., the request should be accompanied by an application with the programme of the travel, costs and conditions of participation and the date and place of departure.
5. Where advance payments are required, the applicant should submit an application at least 5 days before the departure date, indicating the name of the organiser/contractor, bank account number and the date and title of payment. In the case of travels related to the award of titles and degrees, the application should be accompanied by an invitation.

Article 2

1. The travel order should be completed on the travel order form and should include:
  - 1) the name of the unit ordering the business task;
  - 2) consecutive number of the business travel order;

- 3) the date of issuing the business travel order;
  - 4) first name, last name, and official position of the person making the business travel;
  - 5) the place where the travel will begin and end if it is to be different from the University's seat (under the "comments" section of the business travel order form);
  - 6) place of destination;
  - 7) the duration of the travel (start and end dates of the travel);
  - 8) the purpose of the business travel;
  - 9) the means of transport (in the case of public transport, also the class, together with information on whether the delegated person has the relevant discount);
  - 10) signature and stamp of the party ordering the business travel;
2. A template for the business travel form is attached as Annex 1 to this order.

### Article 3

Information on issued business travel orders should be forwarded on an ongoing basis to persons keeping records of working time in organisational units in Toruń to the CM Department of Human Resources in order to settle working time and to evidence an excused absence.

### Article 4

The employee shall not be obliged to obtain confirmation from the place of stay on the form of a business travel order.

### Article 5

At the request of the employee, an advance shall be granted to cover the necessary travel expenses. The advance payment shall be settled within 14 days of the completion of the travel.

## Chapter 2

### Documentation and settlement of the employees' travel expenses

### Article 6

1. The employee who travels on business shall be entitled to daily subsistence allowances, reimbursement of travel costs, accommodation, local public transport, and other documented travel expenses approved by the authorising officer in accordance with justifiable needs.
2. The reimbursement of travel expenses shall be made in the amount of the real ticket price for the means of transport specified by the party ordering the travel.
3. The attached ticket or a VAT invoice or bill (also in the form of a printout from the Internet) issued to the employee or the University, shall be used as the basis for the reimbursement of the travel expenses for the designated means of transport.
4. Unjustified unauthorised change by the employee of the type of means of transport shall constitute grounds for refusing to reimburse the expenses in excess of the travel expenses for the means of transport specified in the order for business travel.

#### Article 7

1. In justified cases and at the request of the employee, the employer may agree on a business travel by a car not owned by the employer.
2. Travel expenses for business travels made with a vehicle not owned by the employer shall be reimbursed at the rate per kilometre travelled multiplied by the number of kilometres travelled and the rate per 1 kilometre travelled as set out in the agreement.
3. Detailed rules on the use of private cars for official purposes are laid down in a separate order of the rector.
4. The employee may also travel on business in a company car owned by the University.

#### Article 8

Business travel should be made by the shortest route which, without justified reasons, may not be prolonged.

#### Article 9

The employee travelling on business for at least 10 days shall be entitled to the reimbursement of travel expenses incurred on a non-working day by the means of transport specified by the employer to the place of permanent or temporary residence and vice versa.

#### Article 10

The employee travelling on business shall be entitled to a fixed-rate payment to cover the real cost of travel by local public transport amounting to 20% of the subsistence allowance for every 24 hours' period of travel that has been started. In particularly justified cases, the authorising officer may agree to cover travel expenses for local transport supported by tickets or invoices or bills issued to the employee or the University. Receipts may be accepted in exceptional cases and after due justification.

#### Article 11

1. The employee travelling on business shall be entitled to the reimbursement of accommodation expenses on the basis of VAT invoices or hotel bills for hotel services issued to the employee or the University and showing the amount to be reimbursed.
2. The cost of one hotel night shall not exceed twenty times the daily allowance, subject to art. 11.3.
3. In particularly justified cases, the party ordering the travel may, at the written request of the employee, approve the higher cost of accommodation.
4. Should the employee fail to produce the documents referred to in art.11.1 and the employee has not been provided with accommodation free of charge, they shall be entitled to a fixed rate reimbursement of those expenses at 150% of the subsistence allowance for each night.
5. The fixed rate referred to in art. 11.4 shall be paid for overnight stays of at least 6 hours between 9 p.m. and 7 a.m..

6. The employee shall not be entitled to the reimbursement of accommodation expenses for travelling time and where the authorising officer deems that the employee may return to their place of permanent or temporary residence on a daily basis.

#### Article 12

1. The employee shall be entitled to subsistence allowances to cover increased subsistence expenses during travel.
2. The amount of subsistence allowance shall be due for the duration of the business travel calculated from the start (departure) of the travel to its end (arrival) after the completion of the task.
3. The employee shall not be entitled to a subsistence allowance for business travel to the permanent or temporary residence of the employee and where the employee is provided with free all-day board, which is deemed to be the payment by the University of the cost of boarding, e.g. during conferences, a training course.
4. In particularly justified cases, the rector may agree to cover subsistence expenses on the basis of VAT invoices or bills issued to the employee or the University. Where this is the case, the excess of the subsistence expenses over the value of the allowances shall be subject to social contributions and personal income tax. The above mentioned consent should be attached to the settlement of business travel expenses.

#### Article 13

1. Business travel time shall begin at the scheduled time of departure of the designated means of transport and end at the arrival of the designated means of transport at the place where the business travel ends.
2. In the case of combined (domestic and foreign) business travels, the domestic travel time shall be calculated from the time of departure from the place of residence to the time of crossing the border (in the case of an aeroplane, until the aeroplane departs from the last domestic airport; in the case of a ship/ferry until the ship/ferry departs from the last Polish harbour) and from the moment of crossing the border on the return journey (in the case of an aeroplane, from the moment the aeroplane arrives at the first domestic airport; in the case of a ship/ferry from the time the ship/ferry enters the first Polish port) until arrival in the place where the business travel ends. The time of the stay in the country shall not be added up to the settlement of the domestic travel.
3. Travel time in a company or private car shall start from the actual departure from the place where the business travel begins and end with the actual arrival at the place where the business travel ends.

#### Article 14

1. Where the business travel takes no more than 24 hours and is:
  - 1) less than 8 hours - no allowance is payable;
  - 2) between 8 and 12 hours - 50% of the allowance is payable;
  - 3) longer than 12 hours - full allowance is payable;
2. If the business travel is longer than 24 hours, a full daily allowance shall be payable for each 24 hours, and for an incomplete but commenced 24-hour period:
  - 1) up to 8 hours - half the allowance shall be payable;
  - 2) over 8 hours – full allowance shall be payable.

3. Where the employee is provided with free subsistence, the allowance shall be reduced provided that each meal comprises respectively:
  - 1) breakfast – 25% of the allowance;
  - 2) lunch – 50% of the allowance;
  - 3) dinner – 25% of the allowance.
4. In so far as the cost of accommodation includes breakfast, art. 14. 3 shall apply accordingly. In this case, the subsistence allowance shall be reduced automatically unless the employee states on the invoice or bill that the cost of the accommodation did not include breakfast.

#### Article 15

If the costs of accommodation and meals have been paid for as part of the previously made payment for the participation in a conference, seminar, training course, etc., the employee is obliged to include a statement to that effect in the business travel order form.

#### Article 16

1. The settlement of the business travel shall be a bill issued by the employee and it may evidence the expenses relating to the business travel of that employee only.
2. An employee shall be entitled to the reimbursement of documented business travel expenses: tolls for toll roads, parking fees, luggage charges and other expenses, if they are approved by the employer (the authorising officer) and evidenced by their signature.

#### Article 17

Where a business travel is combined with a private one (prolongation of stay), the employee should specify, by indicating the day and time at which the business travel starts/ends in order to establish the amount payable in this respect. In particular, travel expenses shall be reimbursed only in respect of expenses for the part involving business travel.

#### Article 18

1. The settlement of the bill for business travel expenses must be signed and dated by the delegated person.
2. The form of a business travel order should be completed legibly. All amendments should be initialled.

#### Article 19

1. The employee shall be obliged to settle the business travel expenses within 14 days of the end of the travel. After that time, a written justification for the delay in the settlement of the business travel form should be attached to the business travel order.
2. Travel expenses shall be reimbursed by bank transfer to the bank account of the person travelling on business. Where the employee's remuneration is paid to two accounts, the employee shall specify on the business travel form the number of the account to which the transfer is to be made.

3. Persons who do not have a bank account shall be reimbursed in the cashier's office of the University or in the bank servicing the University. Upon express written request, the reimbursement in cashier's office may also be made with regard to other persons.

#### Article 20

1. The employee shall attach to the settlement of travel expenses documents (tickets, bills or VAT invoices issued to the employee or the University) supporting individual expenses, except for per diems and expenses covered by fixed-rate payments. Where it is not possible to produce a document, the employee shall submit a written statement of the expenses incurred and the reasons for the lack of documentation, which shall be subject to the approval by the bursar.
2. The documents attached to the settlement of travel expenses shall be in the original.

#### Article 21

1. On returning from the business travel, the employee shall complete the business travel document without delay, attaching to it documents supporting the expenses incurred and shall forward these to the authorising officer for substantive approval.
2. The document approved by the authorising officer shall be forwarded to the bursar's office or the department responsible for settling scientific and research contracts, for formal and accounting verification.
3. The document approved as regards its substance, form and accounts shall be submitted for approval for payment by the bursar/deputy bursar for CM or persons acting on their behalf and the chancellor/deputy chancellor for CM or persons acting on their behalf.

### **Chapter 3 Travel expenses for non-employees**

#### Article 22

1. Non-employees of the University who perform tasks under a contract for a specific task or a contract of mandate may be reimbursed travel expenses in accordance with the rules laid down for employees provided that a provision for the reimbursement of travel expenses is stipulated in the contract.
2. In the cases referred to in art. 22.1, the settlement of travel expenses shall be made on the form attached as Annex 2 to this order.

#### Article 23

1. In the case of persons incoming to the University in the role of reviewers or supervisors in the doctoral procedure, the procedure or proceedings for the award of the degree of doktor habilitowany, proceedings for the award of the title of professor, the settlement of travel expenses shall take place at their home units.
2. The expenses referred to in art. 23.1 shall be refunded on the basis of a debit note with the attached copy of the business travel document received by the University.
3. In particularly justified cases, the business travel expenses of the persons referred to in art. 23. 1 may be settled directly by the University under the principles provided for in art. 22.

#### Article 24

In the case of persons not mentioned in art. 22 and art. 23 incoming to the University to participate in a specific undertaking, travel expenses may be reimbursed insofar as other regulations so permit and the funds for this purpose have been set aside in the estimate of the undertaking approved by the persons authorised to do so. The settlement of travel expenses incurred by these persons shall be made on the form attached as Appendix 2 to this order.

#### Article 25

Students and doctoral students implementing tasks related to teaching or scientific activities outside the seat of the University, excluding placements, study visits, camps and the collection of materials for master's theses, which are governed by separate regulations, may be reimbursed for travel expenses pursuant to the rules laid down for employees provided that the authorising officer so approves. Travel expenses should be settled on the form of a business travel order with the endorsement "Referral for student/doctoral student".

#### Article 26

Art.21 shall apply to settling of the costs of business travels of non-employees, as referred to in art.22-25.

#### Article 27

Order No. 57 of the NCU Rector of 17 May 2013 on the principles of settling costs of domestic business travels of employees and non-employees of the Nicolaus Copernicus University in Toruń (Biuletyn Prawny UMK No. 5, item 146) shall be repealed.

#### Article 28

The order becomes effective as of 30 April 2020.

**R E C T O R**

**Prof. dr hab. Andrzej Tretyn**