



BIULETYN PRAWNY

UNIwersytetu Mikołaja Kopernika w Toruniu

Rok 2024; poz. 291

ORDER No. 144

by the Rector of Nicolaus Copernicus University in Toruń

of 26 August 2024

on mobility abroad for employees, doctoral students and students of Nicolaus Copernicus University in Toruń

Pursuant to § 52(3) of Resolution No. 37 of the NCU Senate of 16 April 2019. Statutes of the Nicolaus Copernicus University in Toruń (UMK Legal Bulletin of 2024, item 10) in relation to the Regulation of the Minister of Labour and Social Policy of 29 January 2013 on the entitlements to be paid to an employee working in a state or local government unit of the budgetary sphere for a business trip (Journal of Laws of 2023, item 2190)

it is provided, as follows:

Section 1 **General provisions**

§ 1

1. At the Nicolaus Copernicus University in Toruń, hereinafter referred to as the “University”, detailed rules for applying for foreign trips of employees, doctoral students and students of the University are introduced, hereinafter referred to as the “Procedure”.
2. Administrative and financial support for foreign trips in the Toruń part is provided by the Department of Science, and in the Bydgoszcz part by the Department of Science and Projects of the Medical College, hereinafter referred to as the “relevant administrative unit”.

§ 2

1. The trips referred to in § 1 shall be made, in particular, for the purposes of:
 - 1) conducting scientific research;
 - 2) conducting teaching activities;
 - 3) related to education and training carried out by:
 - a) completion of part of the first or second degree studies or uniform master's studies,
 - b) training of doctoral students, postgraduate education and other forms of training,

- c) scientific, artistic or specialized internships not regulated by other regulations.
- 2. The trips referred to in § 1 points 1-2 are made, in particular to participate in congresses, conferences, symposia, workshops, scientific and research projects, *etc.*
- 3. The procedure for trips referred to in § 1 does not apply to trips carried out within the framework of mobility programs, which are governed by separate regulations (*e.g.*, Erasmus+, NAWA).

§ 3

- 1. The trips referred to in § 1 may be made by employees, doctoral students and students, hereinafter referred to as “Persons going abroad” on the basis of consent granted by the person referred to in § 2, in order to carry out the tasks of the University.
- 2. Decisions on trips are made by:
 - 1) rector in relation to:
 - a) vice-rectors,
 - b) deans,
 - c) directors of doctoral schools,
 - d) director of the University Library,
 - e) chancellor,
 - f) bursar,
 - g) director of the Centre for Modern Interdisciplinary Technologies, university teaching units and auxiliary or service units;
 - 2) the appropriate vice-rector, designated by the rector, in relation to:
 - a) heads of inter-university and all-university organizational units and academic teachers employed in these units going abroad for a period of up to 1 month,
 - b) all employees and students, unless specific regulations define the competence of the rector, going abroad for a period of more than one month;
 - 3) the director of the Centre for Modern Interdisciplinary Technologies, a university teaching unit and an auxiliary or service unit in relation to subordinate employees;
 - 4) the director of a doctoral school in relation to doctoral students;
 - 5) the dean in relation to faculty students and faculty employees, with the exception of doctoral school directors, going abroad for up to one month;
 - 6) chancellor in relation to his deputies, deputy bursars, with the exception of the deputy bursar for the Medical College, and employees of the university-wide administrative units leaving for a period of up to one month;
 - 7) the Deputy Chancellor for the Medical College in relation to the Deputy Bursar for the Medical College, and employees of university-wide administrative units providing support for the activities of the Medical College and other organizational units in Bydgoszcz leaving for a period of up to one month.

Section 2 Procedure

§ 4

- 1. The person going abroad shall submit to the appropriate administrative unit, approved by the supervisor, an application for travel abroad at least 21 days before the date of the planned departure or payment of the relevant fees. In the absence of a request for payment of fees, advance payment or purchase of a ticket through the University, the deadline is reduced to

- 14 days before the planned departure.
2. The overriding requirement, prior to the spending of funds by the University, is the reservation of funds for all planned costs of the trip in the electronic funds reservation system. When applying for a trip in the manner specified in the Procedure, the person going abroad provides the funds reservation number assigned in the system.
 3. The relevant administrative unit performs a preliminary verification of the foreign trip application and its attachments, calls on the applicant to complete the data, documents, signatures necessary to initiate the departure procedure, checks the reservation of funds in the electronic fund reservation system, verifies the number or numbers of financing requirements assigned in the system.
 4. The person going abroad indicates in the trip application whether the purchase of tickets is planned as an individual purchase or directly through the University.
 5. In case of individual purchase:
 - 1) the person going abroad purchases the ticket at a travel agency or directly with the carrier, providing his/her details for invoicing the individual;
 - 2) the person going abroad delivers the invoice issued to the individual, together with a bank confirmation of payment or confirmation that the payment was made in cash, to the relevant administrative unit;
 - 3) the relevant administrative unit prepares a settlement of the costs of the foreign business trip, taking into account the cost of the self-purchased ticket.
 6. In case of direct purchase:
 - 1) upon receipt of information from the relevant administrative cell about approval of the trip and obtaining financing, the person going abroad contacts the travel agency, where he/she makes a ticket reservation in accordance with the data provided in the application for travel abroad; it is not possible to incur a commitment on behalf of the University without first receiving approval for financing the purchase;
 - 2) the relevant administrative unit estimates the value of the order and enters the order in the public procurement register;
 - 3) depending on the value of the order, the relevant administrative unit sends an order for the purchase of tickets to the travel agency in the direct transaction mode or procedures the order in the statutory mode;
 - 4) on the basis of the order for the purchase of tickets sent to the travel agency by the competent administrative unit, the travel agency purchases the selected ticket and sends an invoice issued to the Nicolaus Copernicus University in Toruń, ul. Gagarina 11, 87-100 Toruń, NIP: PL 8790177291, to the competent administrative unit, and the ticket to the person going abroad;
 - 5) if the travel agency is not able to purchase a ticket for the person going abroad within the specified limit, the relevant administrative unit informs the person concerned; in such a case, the person going applies to the fund administrator to increase the limit for the purchase of a ticket and to reserve the additional missing amount in the electronic fund reservation system;
 - 6) upon receipt of an invoice issued to the University, the relevant administrative unit forwards the invoice for payment to the Finance Department or the CM Finance Department, respectively.
 7. In case one needs to make payment directly by the University (*e.g.*, prepayment of conference fee, accommodation), an invoice, a proforma invoice or other financial document calling for payment should be submitted to the relevant administration unit. The documents must show the amount of the fee and the exact bank and beneficiary details. Invoices shall be issued to Nicolaus Copernicus University in Torun, ul. Gagarina 11, 87-100 Toruń, NIP: PL 8790177291. If a proforma invoice or other financial document that is not an invoice is

enclosed, the person going abroad is obliged to present the invoice upon return, under pain of charging the person going abroad the amount paid by the University based on the previously provided document calling for payment.

8. If payment is made directly by the person going abroad, invoices or receipts issued in the name of the person going abroad must be submitted to the appropriate administrative unit for reimbursement. The exception is the conference fee, which is issued to Nicolaus Copernicus University in Toruń, ul. Gagarina 11, 87-100 Toruń, NIP: PL 8790177291.

§ 5

1. In exceptional cases, travel may be by own car. Reimbursement is made in PLN, in the amount representing the product of the number of kilometres driven and the rate per one kilometre of mileage in accordance with the Rector's Order on the use for business purposes of personal cars not owned by the University, and based on a printout of the route from the Google Maps online map service. Reimbursement of costs incurred is possible after reservation of funds in the electronic fund reservation system.
2. The cost of travel from Toruń or Bydgoszcz to the airport or train station, respectively, is accounted for as part of the national delegation.
3. The person going abroad is entitled to a lump sum to cover the cost of travel from and to the railroad station, bus station, airport or seaport in the amount of one subsistence allowance at the destination abroad, the so-called commuting allowance.
4. The person going abroad is not entitled to the lump sum referred to in points 2 and 3, if he or she travels by private car or the foreign party provides free travel.

§ 6

1. The person going abroad is entitled to reimbursement for overnight accommodation in the amount stated in a named invoice to an individual issued by the hotel facility in the name of the and surname of the person going abroad (without the University's data) together with a bank confirmation of payment or confirmation of payment in cash, within the limits of the limit specified in separate regulations. Information on current limit rates can be found on the University's website.
2. If the person going abroad does not present an invoice, he/she receives a lump sum of 25% of the limit. The lump sum is not due for travel time.
3. The lump sum is not due when the University or the foreign party provides the person going abroad with free accommodation, as well as when the trip is financed by funds from an international program, and the project agreement or project budget does not provide for a lump sum for this purpose.
4. The person going abroad may request an advance on the cost of accommodation in foreign currency within the limits of the limit specified in separate regulations. Information about the current limit rates can be found on the University's website. Upon return, the person going abroad shall provide an invoice issued to an individual by the hotel facility in his/her name (without the University's data).

§ 7

1. The person going abroad receives an advance for the necessary costs of travel and stay abroad on the basis of an application for an advance payment.
2. The advance payment shall be made in foreign currency or at the request of the person going abroad in PLN.

3. If the person going abroad collects the advance in PLN, the conversion of foreign currency into Polish currency shall be the selling rate for money of the bank serving the University in effect on the date of payment.
4. Payment of the advance shall be made by the Finance Department or the CM Finance Department, as appropriate, by transfer to the bank account of the person going abroad, or shall be ordered to be paid in cash at the bank serving the University, on the basis of an order issued by the appropriate administrative unit.
5. The person going abroad who has not applied for an advance payment for a business trip and has incurred expenses related to the trip from his/her own funds by means other than cash, which he/she requests to be reimbursed upon his/her return, is obliged to attach to invoices or receipts bank documents confirming payment. If the documents are not submitted, reimbursement of the expenses incurred will be made at the selling rate for money of the bank serving the University.

§ 8

1. For the duration of stay on a business trip outside the country, the person going abroad shall be entitled to a subsistence allowance to cover food and other minor expenses.
2. The amount of subsistence allowance per day of travel in each country is determined by separate regulations. Information on current subsistence allowance rates is posted on the University's website.
3. When a business trip is made within the framework of an international program and is financed by project funds, the person going abroad may receive a subsistence allowance in an amount higher than that specified in point 2, if such an amount has been specified in the project contract or project budget and approved by the funds administrator and the appropriate administrative unit of the University clearing the project. In such a case, income tax and Social Security contributions will be calculated on the difference between the amount received and the amount of the subsistence allowance rate in force in the country, by which the salary of the person going abroad will be reduced.
4. The subsistence allowance is calculated as follows:
 - 1) for each day of travel the person going abroad is entitled to a full allowance rate;
 - 2) for an incomplete day of travel:
 - a) up to 8 hours – one is entitled to 1/3 of the subsistence allowance rate,
 - b) over 8 to 12 hours – one is entitled to 1/2 of the subsistence allowance rate,
 - c) more than 12 hours – one is entitled to a full allowance rate;
 - 3) the time of foreign travel is counted in the case of travel by means of transport:
 - a) by land – from the moment of crossing the state border on the way abroad until the moment of crossing it on the way back home,
 - b) by air – from the moment the plane takes off on its way abroad from the last airport in the country until the landing of the plane on the way back at the first airport in the country,
 - c) by sea – from the moment the ship (ferry) leaves the last Polish port to the moment the ship (ferry) enters on its way back the first Polish port.
5. A person going abroad who receives free full-day meals abroad shall be entitled to 25% of the allowance determined in accordance with point 4.
6. The amount of the subsistence allowance shall be reduced, as appropriate, by the cost of the free food provided in accordance with the price indicated on the bills or by a percentage:
 - 1) breakfast – 15% of the subsistence allowance rate;
 - 2) lunch – 30% of the subsistence allowance;

3) dinner – 30% of the subsistence allowance.

Section 3 Insurance

§ 9

1. The person going abroad is obliged to take out his/her own insurance, including obtaining the European Health Insurance Card before departure.
2. With the agreement of the administrator of funds, individual accident insurance purchased on one's own shall be settled on the basis of a named policy covering the duration of the trip abroad with proof of payment.
3. If the insurance is extended with additional clauses, *e.g.*, concerning baggage insurance (*i.e.*, the so-called property insurance), and at the same time it is not possible to separate its rate from the total price of the policy, income tax and social security contributions are calculated on the entire insurance premium, by which the remuneration of the person going abroad is reduced.

Section 4 Settlement of costs of a foreign business trip

§ 10

1. The person going abroad is obliged to submit an account of his/her travel costs within 14 days of returning from a trip abroad. Documents confirming the expenses incurred, *i.e.*, tickets, invoices, receipts and confirmations of payments made should be submitted to the relevant administrative unit.
2. Together with the account of the business trip taken, the employee shall submit a written statement of the circumstances affecting the entitlement to or the amount of subsistence allowances, lump sums, reimbursement of other travel expenses.
3. The University shall verify the statement referred to in point 2. The employee shall be held legally responsible for the consequences of the misrepresentation, including the payment of undue benefits.
4. The relevant administrative unit verifies the documents and then settles the costs of the foreign business trip on the appropriate form for transmission to the Finance Department or the CM Finance Department, as appropriate.
5. Settlement shall be made in the currency of the advance collected, subject to point 6.
6. In the event that the amount of the expenses incurred exceeds the amount of the advance collected, the person going abroad shall be reimbursed the difference in PLN or in the currency in which the payment is made to the bank account indicated.
7. Settlement of an overseas business trip is made in the first instance up to the amount of the advance paid to the person going abroad, and if this is exceeded, the difference between the amount of the expenditure and the amount of the advance is valued on the basis of the exchange rate resulting from the bank proofs of payment provided by the person going abroad or at the selling rate for money of the bank serving the University.
8. Any unused advance collected in PLN shall be reimbursed in PLN at the exchange rate from the day the advance was collected.
9. Reimbursement of unused advance collected in foreign currency shall be made in foreign currency to the University's bank account or in PLN, and the currency conversion rate will be the purchase rate applied by the bank serving the University.

10. In exceptional cases, it is possible to return unused currency converted into PLN to the bank. The currency conversion rate is the purchase rate applied by the bank serving the University.

Section 5 **Trip cancellation**

§ 11

1. The person going abroad whose trip abroad has been cancelled is obliged to inform the competent administrative unit immediately. In the absence of expenses related to the cancelled trip abroad, the person going abroad shall send the information to the competent administrative unit by e-mail.
2. The person going abroad is obliged to contact the organisers of the event, airlines, hotels, *etc.* immediately and inform them of the cancellation of the trip and to apply for reimbursement of the expenses incurred and then request a corrective invoice for the expense previously incurred (conference fee, tickets, accommodation, *etc.*).
3. The person going abroad shall submit an application for settlement of the cancelled trip abroad. The application should be accompanied by financial documents confirming the expenses incurred, as well as corrective invoices obtained and documentation confirming actions taken to recover the expenses incurred.
4. If it is not possible to reimburse the expenditure referred to in point 2, the person going abroad shall be obliged to attach to the application for settlement of the cancelled trip, a written statement explaining the reasons why it is not possible to reimburse it, unless it results from the documentation attached to the application.
5. The person going abroad is obliged to obtain approval for the settlement of the cancelled trip from the authorising officer of the funds from which the trip was to be financed or to indicate a different source of financing, and then to submit the application with all attachments for the Rector's approval. A possible change to the original source of financing requires a new reservation of funds in the electronic system of reserving funds from the new source of financing.
6. Once the Rector's approval has been obtained, the person going abroad submits the appropriate form to the relevant administrative unit.
7. The relevant administrative unit verifies the request for clearance of the cancelled trip received, together with the attachments, and clears the trip on the appropriate form for transmission to the Finance Department or the CM Finance Department, as appropriate.
8. The advance received for a trip that has been cancelled must be returned to the University's bank account from which the advance was paid within 3 days of the cancellation of the trip. In the title of the transfer, please write: 'Return of advance payment, trip cancelled, name, country and date of planned trip'.
9. In the case of cancellation of trips from grants funded by other sources, the relevant department should be contacted to determine the further course of action.

Section 6 **Final provisions**

§ 12

1. With the consent of the Rector, the provisions of the order shall apply accordingly to persons who are not employees, doctoral students or students of the University.
2. Sample forms and links to electronic applications for travel abroad, referred to in the Procedure, are available on the website of the relevant administration unit.

§ 13

1. The following provisions shall be repealed:
 - 1) Order No. 15 of the Rector of Nicolaus Copernicus University of Toruń of 12 February 2019 on foreign trips of employees, doctoral students and students of Nicolaus Copernicus University in Toruń (NCU Legal Bulletin of 2019, item 40);
 - 2) Order No. 14 of the Rector of Nicolaus Copernicus University of Toruń of 12 February 2019 on the procedure for purchasing airline, train and coach tickets for employees, doctoral students, students and foreign guests of Nicolaus Copernicus University in Toruń on the Toruń campus (NCU Legal Bulletin of 2019, item 39).
2. The order enters into force on September 1, 2024.

R E C T O R

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