



LEGAL BULLETIN

NICOLAUS COPERNICUS UNIVERSITY IN TORUŃ

Year 2024; item 291

ORDER No. 144

by the Rector of Nicolaus Copernicus University in Toruń

of 26 August 2024

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

Pursuant to art.52.3 of Resolution No. 37 by the NCU Senate of 16 April 2019 Statute of Nicolaus Copernicus University in Toruń (NCU Legal Bulletin of 2024 item 10) in connection with the regulation of the Minister of Labor and Social Policy of 29 January 2013 on receivables due to an employee employed in a state or local government budgetary unit for a business trip (Journal of Laws of 2023, item 2190)

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

Chapter 1

General provisions

Article 1

1. At Nicolaus Copernicus University in Toruń, hereinafter referred to as the "University" detailed rules for applying for foreign travel for employees, doctoral students and students of the University, hereinafter referred to as the "Procedure," are introduced.
2. The administrative and financial support for foreign travel in the Toruń part shall be provided by the Department of Research and in the Bydgoszcz part by the CM Department of Research and Projects, hereinafter referred to as the "relevant administrative unit".

Article 2

1. The trips referred to in art.1 shall take place in particular for the purposes:
 - 1) of conducting scientific research;
 - 2) of conducting teaching activities;
 - 3) related to education and training carried out by:
 - a) completing part of first or second-cycle studies or uniform master's studies,
 - b) educating doctoral students, postgraduate studies and other forms of education,
 - c) scientific, artistic or specialist internships not regulated by other regulations.
2. The trips referred to in section 1 points 1-2 shall take place in particular to participate in congresses, conferences, symposia, workshops, scientific and research projects, etc.

3. The procedure for trips referred to in art.1 shall not apply to trips carried out as part of mobility programmes, which are regulated by separate regulations (e.g., Erasmus+, NAWA).

Article 3

1. The trips referred to in art. 1 may be undertaken by employees, doctoral students and students, hereinafter referred to as "Travelers", on the basis of the consent granted by the person referred to in section 2, in order to carry out the University's tasks.
2. Decisions on trips shall be made by:
 - 1) the 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 Interdisciplinary Centre for Modern Technologies, university teaching units and auxiliary or service units;
 - 2) the relevant vice-rector, appointed by the rector, in relation to:
 - a) heads of inter-university and university-wide organizational units and academic teachers employed in these units traveling abroad for a period of up to 1 month,
 - b) all employees and students, unless special regulations specify the rector's competences, traveling abroad for a period exceeding one month;
 - 3) the director of the Interdisciplinary Centre for Modern Technologies, a university teaching unit and an auxiliary or service unit in relation to subordinate employees;
 - 4) the director of the doctoral school in relation to doctoral students;
 - 5) the dean in relation to faculty students and faculty employees, with the exception of directors of doctoral schools, traveling abroad for a period of up to one month;
 - 6) the chancellor in relation to his deputies, vice-bursars, with the exception of the vice-bursar for Collegium Medicum, and employees of university-wide administrative units traveling for a period of up to one month;
 - 7) Vice-Chancellor for Collegium Medicum in relation to the Vice-Bursar for Collegium Medicum and employees of university-wide administrative units providing support for the activities of Collegium Medicum and other organizational units in Bydgoszcz who are away for a period of up to one month.

Chapter 2 Procedure

Article 4

1. The Traveler shall submit an application for travel abroad to the relevant administrative unit, approved by the superior, at least 21 days before the planned departure date or payment of the appropriate fees. In the absence of an application for payment of fees, advance payment or purchase of a ticket through the University, this period shall be shortened to 14 days before the planned departure.
2. The overriding requirement preceding the issuance of funds by the University is to reserve funds for all planned travel costs in the electronic funds reservation system. When applying for travel as specified in the Procedure, the Traveler shall provide the funds reservation number assigned in the system.
3. The relevant administrative unit shall perform an initial verification of the application for travel abroad together with the attachments, shall request the Traveler

- to complete the data, documents and signatures necessary to initiate the departure procedure, shall check the funds reservation in the electronic funds reservation system, and shall verify the number or numbers of requests assigned in the system.
4. The Traveler shall indicate in the travel application whether the purchase of tickets is planned as an individual purchase or directly through the University.
 5. In the case of an individual purchase:
 - 1) the Traveler shall purchase the ticket at a travel agency or directly from the carrier, providing their details for issuing an invoice for the individual;
 - 2) the Traveler shall deliver the invoice for the individual along with a bank payment confirmation or confirmation of payment in cash to the relevant administrative unit;
 - 3) the relevant administrative unit shall prepare a settlement of the costs of the foreign business trip, taking into account the cost of the ticket purchased independently.
 6. In the case of a direct purchase:
 - 1) after receiving information from the relevant administrative unit about giving consent to the trip and obtaining financing, the Traveler shall contact the travel agency, where they book a ticket in accordance with the data provided in the application for travel abroad; it is not possible to incur liability on behalf of the University without first receiving consent to finance the purchase;
 - 2) the relevant administrative unit shall estimate the value of the order and enter the order into the register of public procurements;
 - 3) depending on the value of the order, the relevant administrative unit shall send an order for the purchase of tickets to the travel agency in a direct transaction mode or process the order in the statutory mode;
 - 4) based on the order for the purchase of tickets sent to the travel agency by the relevant administrative unit, the travel agency purchases the selected ticket and sends an invoice issued to Nicolaus Copernicus University in Toruń. Gagarina 11, 87-100 Toruń, NIP: PL 879 0177 291, to the relevant administrative unit, and the ticket to the Traveler;
 - 5) if the travel agency is unable to purchase a ticket for the Traveler within the specified limit, the relevant administrative unit shall inform the interested party; in such a case, the Traveler shall request the administrator of funds to increase the limit for the purchase of the ticket and reserve an additional, missing amount in the electronic funds reservation system;
 - 6) after receiving the invoice issued to the University, the relevant administrative unit shall forward the invoice for payment to the Department of Finance or the CM Department of Finance, as appropriate.
 7. In the event that the University requires payment directly (e.g., prepayment of the conference fee, accommodation), an invoice (INVOICE), proforma invoice (PROFORMA INVOICE), or other financial document requesting payment shall be submitted to the relevant administrative unit. The documents must indicate the amount of the fee and the exact bank and beneficiary details. Invoices shall be issued to Nicolaus Copernicus University in Toruń, Gagarina 11, 87-100 Toruń, NIP: PL 8790177291. In the event that a proforma invoice or other financial document that is not an invoice is attached, the Traveler shall be obliged to present the original invoice (INVOICE) upon return, under penalty of charging the Traveler with the amount paid by the University on the basis of the previously provided document requesting payment.
 8. In the event that the Traveler makes the payment directly, in order to obtain a refund, invoices or bills issued in the name of the Traveler should be submitted to the relevant

administrative unit. The exception is the conference fee, which is paid to Nicolaus Copernicus University in Toruń, Gagarina 11, 87-100 Toruń, NIP: PL 8790177291

Article 5

1. In exceptional cases, travel may be made in one's own car. The costs shall be reimbursed in PLN, in the amount equal to the product of the number of kilometers traveled and the rate per kilometer of the distance traveled in accordance with the rector's regulation on the use of private cars for official purposes, which are not the property of the University, and based on a printout of the route from the Google Maps online mapping service. A refund of incurred costs is possible after reserving funds in the electronic funds reservation system.
2. Travel costs from Toruń or Bydgoszcz to the airport or train station, respectively, are settled as part of the domestic delegation.
3. The Traveler shall be entitled to a flat-rate allowance to cover the costs of travel from and to the train station, bus station, airport or seaport in the amount of one allowance in the destination abroad, the so-called travel allowance.
4. The Traveler shall not be entitled to the flat-rate allowance referred to in sections 2 and 3 if they travel by private car or the foreign party provides free travel.

Article 6

1. The Traveler shall be entitled to a refund of costs for accommodation in the amount stated on a personal invoice issued by the hotel facility to a natural person in the name and surname of the Traveler (without the University's data) together with a bank confirmation of payment or confirmation of payment in cash, within the limits specified in separate regulations. Information on current limit rates may be found on the University's website.
2. If the Traveler does not present an invoice, they receive a flat-rate payment of 25% of the limit. The flat-rate payment shall not be due for the travel time.
3. The flat-rate payment shall not be due if the University or a foreign party provides the Traveler with free accommodation, as well as in the case when the trip is financed from international program funds and the project agreement or project budget does not provide for a flat-rate payment for this purpose.
4. The Traveler may apply for an advance payment for the accommodation cost in foreign currency within the limits specified in separate regulations. Information on current limit rates may be found on the University's website. Upon return, the Traveler shall provide an invoice issued to a natural person by the hotel facility in their first and last name (without the University's data).

Article 7

1. The Traveler shall receive an advance payment for the necessary costs of travel and stay abroad based on the application for advance payment.
2. The advance payment shall be made in foreign currencies or, at the request of the Traveler, in PLN.
3. If the Traveler receives an advance payment in PLN, the conversion factor from foreign currency to Polish currency shall be the selling rate for money of the bank servicing the University applicable on the day of payment.
4. The advance payment shall be made by the Department of Finance or the CM Department of Finance, respectively, by transfer to the Traveler's bank account or by ordering payment

in cash at the bank servicing the University, based on an order issued by the relevant administrative unit.

5. The Traveler who did not submit an application for advance payment for a business trip and incurred expenses related to the trip from their own funds in a way other than cash, for which they request reimbursement upon return, shall be obliged to attach documents confirming the payment to the invoices or bank accounts. In the event of failure to submit documents, the reimbursement of incurred costs will be made at the selling rate for money of the bank servicing the University.

Article 8

1. For the duration of a business trip abroad, the Traveler shall be entitled to a per diem allowance intended to cover the costs of meals and other minor expenses.
2. The amount of the per diem allowance per day of travel in individual countries is specified in separate regulations. Information on current per diem rates is published on the University's website.
3. If the business trip is carried out as part of an international program and is financed from project funds, the Traveler may receive a per diem allowance in an amount higher than that specified in section 2 if such an amount has been specified in the project agreement or project budget and accepted by the administrator of funds and the relevant administrative unit of the University settling the project. In such a case, income tax and ZUS contributions will be charged on the difference between the amount received and the amount of the per diem applicable in a given country, by which the Traveler's remuneration is reduced.
4. The per diem allowance shall be calculated as follows:
 - 1) the full amount of the per diem allowance is granted for each day of travel;
 - 2) for an incomplete day of travel:
 - a) up to 8 hours - 1/3 of the allowance is payable,
 - b) over 8 to 12 hours - 1/2 of the allowance is payable,
 - c) over 12 hours - the full allowance is payable;
 - 3) the time of travel abroad is counted in the case of travel by means of transport:
 - a) land - from the moment of crossing the state border on the way abroad to the moment of crossing it on the way back to the country,
 - b) air - from the moment of take-off of the plane on the way abroad from the last airport in the country to the moment of landing of the plane on the way back at the first airport in the country,
 - c) sea - from the moment of departure of the ship (ferry) from the last Polish port to the moment of arrival of the ship (ferry) on the way back to the first Polish port.
5. A Traveler who receives free full board abroad shall be entitled to 25% of the allowance established under section 4.
6. The allowance amount is reduced accordingly by the cost of free meals provided following the price indicated on the invoices or as a percentage:
 - 1) breakfast - 15% of the allowance;
 - 2) lunch - 30% of the allowance;
 - 3) dinner - 30% of the allowance.

Chapter 3 Insurance

Article 9

1. The Traveler shall be obliged to insure themselves, including obtaining a European Health Insurance Card before departure.
2. With the consent of the person disposing of the funds, individual accident insurance purchased on their own is settled on the basis of a personal policy covering the duration of the trip abroad, together with a confirmation of payment.
3. If the insurance is extended by additional clauses, e.g. regarding baggage insurance (i.e. so-called property insurance), and at the same time, it is impossible to separate its rate from the total price of the policy, income tax and ZUS contribution are calculated from the entire insurance premium, which is reduced from the Traveler's remuneration.

Chapter 4 Settlement of costs of a foreign business trip

Article 10

1. The Traveler shall be obliged to submit a settlement of travel costs within 14 days of returning from a foreign trip. Documents confirming incurred expenses, i.e., tickets, invoices, bills, and confirmations of payments made, must be submitted to the relevant administrative unit.
2. Together with the settlement of the business trip, the employee shall submit a written declaration of circumstances affecting the right to per diem, lump sums, reimbursement of other travel costs or their amount.
3. The University shall verify the declarations referred to in section 2. The employee shall be legally liable for the consequences of certifying falsehoods, including the payment of undue benefits.
4. The relevant administrative unit shall verify the documents and then settle the costs of the foreign business trip on the appropriate form in order to forward them to the Department of Finance or the CM Department of Finance, as appropriate.
5. The settlement shall be made in the currency of the advance payment, subject to section 6.
6. If the expenses incurred exceed the advance payment amount, the Traveler shall receive a refund of the difference in PLN or in the currency in which the payment is made to the indicated bank account.
7. The settlement of a foreign business trip shall take place first up to the amount of the advance payment paid to the Traveler. In the event of exceeding it, the difference between the amount of the expense and the amount of the advance payment shall be valued based on the exchange rate resulting from the bank documents confirming the payment provided by the Traveler or at the selling rate for money of the bank serving the University.
8. The refund of an unused advance payment collected in PLN shall be made in PLN at the exchange rate on the day the advance payment was collected.

9. The refund of an unused advance payment collected in foreign currencies shall be made in foreign currencies to the University's bank account or in PLN, and the currency conversion factor shall be the purchase rate applied by the bank serving the University.
10. In exceptional cases, returning unused currency to the bank in PLN is possible. The currency conversion rate shall be the purchase rate used by the bank serving the University.

Chapter 5
Cancellation of the trip
Article 11

1. A Traveler whose trip has been cancelled shall be obliged to notify the relevant administrative unit immediately. In the event of a lack of expenses related to the cancelled trip abroad, the Traveler shall send information to the relevant administrative unit by e-mail.
2. The Traveler shall be obliged to immediately contact the event organizers, airlines, hotels, etc. and inform them of the cancellation of the trip and apply for a refund of the incurred expenses, and then apply for the issuance of a corrective invoice for the previously incurred expense (conference fee, tickets, accommodation, etc.).
3. The Traveler shall submit an application for settlement of the cancelled trip abroad. The application must be accompanied by financial documents confirming the incurred expenses, as well as the obtained corrective invoices and documentation confirming the actions taken to recover the incurred costs.
4. In the event that the incurred expense referred to in section 1 cannot be refunded, 2, the Traveler shall be obliged to attach to the application for settlement of the cancelled trip a written statement explaining the reasons for the impossibility of making a refund, unless it results from the documentation attached to the application.
5. The Traveler shall be obliged to obtain consent to settle the cancelled trip from the administrator of the funds from which the trip was to be financed or to indicate another source of financing and then submit the application together with all attachments for the rector's approval. Any change to the original source of financing requires re-booking funds in the electronic system for booking funds from the new source of financing.
6. After obtaining the rector's consent, the Traveler shall submit the appropriate form to the relevant administrative unit.
7. The relevant administrative unit shall verify the received application for settlement of the cancelled trip together with attachments and settle the trip on the appropriate form, in order to forward it to the Department of Finance or the CM Department of Finance, respectively.
8. Any advance payment received for a trip that has been cancelled must be returned to the University's bank account from which the advance payment was made within 3 days of the date of cancellation of the trip. The transfer title shall include: "Refund of advance payment, trip cancelled, name and surname, country and planned date of trip".
9. In the case of cancellation of trips financed from grants from other sources, please contact the relevant substantive department to determine the further course of action.

Chapter 6

Final provisions

Article 12

1. With the consent of the rector, the provisions of the order shall apply accordingly to persons who are not employees, doctoral students and 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 administrative unit.

Article 13

1. The following orders shall be repealed:
 - 1) order No. 15 by the NCU Rector of 12 February 19 on travel abroad of employees, doctoral students and students (NCU Legal Bulletin of 2019, item 40);
 - 2) order No. 14 by the NCU Rector of 12 February 19 on the procedure for the purchase of air, rail and coach tickets for employees, doctoral students, students and foreign visitors to the Nicolaus Copernicus University in Toruń, Toruń campus (NCU Legal Bulletin of 2019, item 39).
2. The order becomes effective as of 1 September 2024.

R E C T O R

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