University of Tartu Travel Rules

Based on clause 15 (2) 16) and 15 (3) of the Statutes of the University of Tartu, adopted by the senate regulation no. 11 of 21 July 2014 and approved by the council resolution no. 18 of 29 July 2014, and pursuant to national legislation regulating business travel and the compensation of the related expenses, I establish the University of Tartu Travel Rules (‘rules’) at the University of Tartu (‘university’). [effective as of 1 January 2016]

I. GENERAL PRINCIPLES

1. These rules govern the conditions and procedure of planning and organising business trips, sending to business trips, reporting on business trips and reimbursement of the related expenses of persons working for the university under an employment contract, as well as the rector, members of the council, the senate and the audit committee of the university (‘employee’). [effective as of 1 July 2017]

2. These rules do not apply to compensations or daily allowances paid to employees for commuting between the place of residence and the place of work specified in the employment contract. For the members of the council, the senate and the audit committee, the place of work is deemed to be the place where they usually perform their duties. [effective as of 1 January 2016]

3. A business trip is an event where on the basis of a written order of the employer, an employee is sent to perform work-related duties at a location different from the place of work specified in the employment contract for a set period of time, including the time of travelling to the destination and back. A group business trip is a domestic trip, in which five or more employees travel as a group and have common expenses, which the university reimburses to the service provider on the basis of invoices. Travel expenses will not be reimbursed to employees who are sent to a group business trip. In the university, the travel order is given by the rector, vice rector, head of sphere of responsibility, dean, head of institute, director of college, director of non-faculty institution or head of support unit. The travel order may also be given by an employee of a structural unit, who has
been appointed by head of institute, director of college or director of non-faculty institution. [effective as of 1 May 2018]

4. An employee who is on holiday, temporarily incapacitated for work or has another legal basis to refuse to perform work cannot be sent on a business trip.

5. An employee may be sent on a business trip for up to 30 consecutive calendar days. If both parties agree, a business trip may also last for longer.

II. PLANNING AND ARRANGING BUSINESS TRIPS

6. A business trip must be planned and arranged so that:
   6.1. it would contribute to achieving the objectives of the university;
   6.2. the university’s money is used expeditiously and sparingly;
   6.3. the best price/quality ratio (economical advantageousness) is ensured;
   6.4. the transparency and verifiability of costs related to the trip is ensured;
   6.5. the trip can be made safely, within a reasonable time limit and with a reasonable level of comfort from the point of view of the university and the employee.

7. If the employee leaves on a business trip earlier or returns from the trip later than required for their work duties, the days prolonging the business trip must not cause additional expenses for the university (no daily allowance is paid to the employee for these days and no additional accommodation or other expenses will be reimbursed).

8. If the employee’s leave as determined in the leave schedule must be changed (e.g. terminated) due to going on a business trip, the leave must be rescheduled before the beginning of the business trip.

9. Travel services listed in the public procurement for ordering travel services, in particular passenger transport across the world, including ferry, flight, train and bus tickets and car and bus rental (except for passenger transport within Estonia), accommodation in Estonia and abroad as well as travel insurance are ordered from the partner(s) of the framework agreement under the conditions agreed upon in the public procurement and the framework agreement.

10. When planning and arranging a business trip, including when booking travel tickets and accommodation, the principles established in clause 6 of the rules must be followed and:
   10.1. when ordering travel services listed in clause 9, the conditions of the public procurement for ordering travel services and conditions of the framework agreement concluded with the partners must be followed;
   10.2. when ordering travel services not listed in the public procurement for ordering travel services, the principle of using the money expeditiously and sparingly must be followed, aiming to achieve the best price/quality ratio following the conditions and procedure as described in the university’s regulations for procurements.

11. The travel service does not have to be ordered from the partner(s) of the framework agreement if due to the purpose of the trip (e.g. participation in a conference, study trip, etc.), the organiser of the conference, congress, seminar, etc., has made accommodation arrangements for the participants, organised the transport and taken care of other arrangements related to the event.

12. The Rector's Strategy Office develops guidelines for ordering travel services and makes them available in the intranet.

III. TRAVEL ORDER
13. Before the employee goes on the business trip, a travel order is made in the digital travel workflow (‘travel workflow’), indicating:
   13.1. destination of the business trip;
   13.2. duration of the business trip;
   13.3. objectives and content (assignment) of the business trip;
   13.4. business trip expenses to be reimbursed, financial accounts for covering the expenses and approval of the financial account holder;
   13.5. rates of the daily allowance for a business trip abroad (the maximum rate is the national maximum tax-free rate unless the travel order states otherwise).

13¹. A group travel order is made in the document management system for the whole group and it must include the information specified in clauses 13.1–13.5 and the names of the employees sent to the group business trip. [effective as of 1 May 2018]

14. In the travel workflow, the employee agrees to go on a business trip under the conditions specified in the travel order; except in the case of a group business trip. [effective as of 1 May 2018]

15. If the trip involves an event to which the employee has been invited to or for which the employee had to register, a copy of the invitation or registration confirmation must be added to the travel order or expense documents. If national legislation or the financer’s conditions require the submission of additional documents, these documents must be added to expense documents.

16. The travel order and the related documents are registered in the document management system.

IV. ADVANCE PAYMENT FOR BUSINESS TRIP EXPENSES

17. The employee is entitled to receive an advance payment to cover estimated business trip expenses, except in the case of a group business trip. [effective as of 1 May 2018]

18. The advance payment for business trip expenses is paid to the employee on the basis of the employee’s application or contract signed with the employee. The application shall indicate the objective and destination of the business trip, number of the travel order, time of the business trip, the amount of advance payment applied for, the employee’s bank account number and the financial account. If the advance payment is made on the basis of a contract signed with the employee, the contract must indicate the terms of compensating the travel expenses, the objective and destination of the business trip, time of the business trip, the amount of advance payment applied for, the employee’s bank account number and the financial account and, additionally, the financial account holder adds the number of the travel order and amount of the advance payment. The accountant makes a notation about the advance payment in the travel workflow. [effective as of 1 January 2016]

19. The advance payment is made in the amount of the daily allowance. If the employee applies for the advance payment for additional expenses (e.g. accommodation), documents proving the expected costs (e.g. hotel booking) or the expense documents for the payments made by the employee must be submitted to the Finance Office or added to the travel workflow. An application for an advance payment without documented proof must be approved by the chief accountant. [effective as of 1 January 2016]

20. For a business trip exceeding 30 calendar days, the employee can apply for advance payment in the amount of daily allowance of up to 30 calendar days.
21. The employee must submit the application for the advance payment at most seven and at least three days before the start of the business trip, except in the case of an advance payment made on the basis of a cost document to reimburse the expenses made by the employee. In the latter case, the employee may submit the application for the advance payment after covering the expenses concerned, submitting the cost document and proof of payment to the Finance Office together with the application for the advance payment. If the advance payment is made on the basis of a contract signed with the employee, the advance payment can be applied for on the terms provided in these rules within a reasonable time period before the beginning of the travel. [effective as of 1 January 2016]

22. In case of a business trip exceeding 30 calendar days, the employee must submit an interim report on using the advance payment. The interim report must be submitted as at the end of the calendar quarter on the fifth working day of the month following the quarter at the latest.

23. New advance payment for business trip expenses is not paid to the employee before the employee has submitted the travel report or the interim report on using the previous advance payment.

24. The advance payment for business trip expenses is transferred to the employee’s bank account indicated in the application or the contract signed with the employee for the advance payment or paid to the employee in cash. [effective as of 1 January 2016]

V. TRAVEL REPORT

25. After returning from the business trip, the employee fills in and submits a travel report in the travel workflow, including:

25.1. an activity report, which must describe the content of the business trip in sufficient detail to allow assessing whether the objective and content of the trip correspond to the interests of the university. If the business trip is financed from a project, the activity report must state the title and/or code of the project under which the trip took place and a description of how the business trip is related to achieving the goals or tasks of the project;

25.2. an expense report on the basis of expense documents proving the travel expenses. The employee submits documents certifying payments made by the employee and to be compensated on the basis of the expense report on paper with the cover letter to the Finance Office or adds them electronically to the workflow when preparing the expense report. The employee selects only one of these options for one travel. In the case of project expenses where the project financer requires the expense documents to be maintained on paper, the expense documents shall be submitted on paper with a cover letter. [effective as of 1 January 2016]

25\(^1\). After returning from the group business trip, the person who entered the group travel order completes the travel report and sends the report to the travel authoriser for approval. The group travel report is completed in the document management system. [effective as of 1 May 2018]

26. The travel authoriser and the financial account holder approve the travel report if the business trip as described in the activity report corresponded to the objective and the expense report includes documented expenses related to the business trip.

27. The travel report must be submitted and approved within five working days after the employee’s return from the business trip.

28. The employee shall submit the original expense documents for the payments made by the employee and to be compensated together with the cover letter to the Finance Office within five
working days after returning from the business trip. The paper originals of expense documents added electronically to the work flow shall be maintained by the employee for one month after the travel expenses have been compensated. The accountant has the right to request the expense documents added electronically to the work flow on paper if there is a reasoned need, incl. if the data required for compensation cannot be read from the electronic expense documents, if there are doubts regarding the authenticity or genuineness of the electronic expense documents, etc. [effective as of 1 January 2016]

VI. REIMBURSEMENT OF BUSINESS TRIP EXPENSES

29. The employee will be reimbursed for the expenses listed in the expense report: documented travel and accommodation expenses related to the business trip, other reasonable expenses related to the attainment of the objective of the business trip and, for the time of a business trip abroad, daily allowance at least at the minimum rate provided for in national legislation.

30. The minimum rate of daily allowance for business trips abroad is 22.37 euros and the tax-free maximum rate is 50 euros for the first 15 days of the international trip, but for a maximum of 15 days of one calendar month and up to 32 euros for each following day. The university does not compensate the part of the daily allowance which exceeds the tax-free maximum rate. [effective as of 1 January 2016]

31. The daily allowance for a business trip abroad (for travel time and for the time spent at the destination) is paid only if the destination abroad is situated at least 50 km from the border of the place of work of the employee.

32. For the day of going on a business trip abroad, daily allowance is paid if the vehicle to the foreign country departs at 21:00 at the latest. For the day of returning from the business trip abroad, daily allowance is paid if the vehicle arrives after 3:00. If the employee starts another business trip abroad on the day of returning from the previous business trip abroad, one daily allowance is paid for that day.

33. The rate of the daily allowance for a business trip abroad indicated in the travel order may be reduced by up to 70% if meals are provided free of charge to the employee during his/her stay at the destination. The minimum rate of the reduced daily allowance is 6.71 euros.

34. To receive the daily allowance for a business trip abroad, the employee must submit proof of having been on a business trip abroad (boarding passes, electronic ticket, when travelling by car – the time of crossing the border, etc.).

35. If an employee has more than one employer and is sent on a business trip by several employers at the same time, the employee must notify the university of the decision taken by the other employer to send him/her on a business trip and of the rate of the daily allowance authorised. To do that, the employee attaches a copy of the travel order issued by the other employer, stating the period of the trip and the amount of daily allowance, to the expense report. If the university has been informed that the other employer is paying the employee the daily allowance, the university is not obliged to pay daily allowance for the same period. If several employers pay daily allowance to the employee, the total amount of such allowances, calculated starting from the daily allowance paid by the employer that was the first to submit the travel order, is subject to the maximum tax-free rate provided for in these rules.

36. If a third party pays the daily allowance to an employee for a business trip abroad, the university must pay the employee at least the difference between the minimum daily allowance rate set out in these rules and the amount paid by the third party. The employee must submit to the
Finance Office a written confirmation of the third party regarding the payment of the daily allowance or certify the receipt of the daily allowance in writing him/herself.

37. If the employee uses a car during the business trip that is owned or used by the employee, but neither owned by or in the possession of the employer, the expenses related to the use will be reimbursed to the employee in one of the following ways:

37.1. on the basis of cost documents under the following conditions:

37.1.1. the employee will be reimbursed for any documented additional expenses directly related to the use of the car while on the business trip (fuel, parking costs, road charges, ferry tickets, etc.), except for repair and maintenance costs;

37.1.2. the date of the expense document for fuel may differ from the dates of the business trip, but not more than seven calendar days from the start and end date of the business trip;

37.1.3. the travel report must indicate the number of kilometres travelled for the attainment of the objective of the business trip and the average fuel consumption (l/100 km) of the car. If the average fuel consumption is not indicated, the consumption rate of 10 litres per 100 km is used as the average when calculating reimbursement;

37.2. on the basis of accounting if the use of the private car is duly accounted for according to the procedure of the compensation of the cost of using a personal vehicle for work assignments.

38. When reimbursing business trip expenses, all expenses incurred in a foreign currency are converted to the currency used in Estonia on the basis of the exchange rate used by the European Central Bank on the working day following the return from the trip abroad.

39. According to the employee’s preference, the reimbursement for business trip expenses is transferred to the employee’s bank account or paid out in cash to the employee from the cashier’s desk. Any advance payments received are deducted from the amount to be reimbursed. If the actual expenses related to the business trip are less than the advance payment received, the outstanding amount of the advance payment will be withheld from the employee’s salary or, if this is not possible, the employee must repay it to the university’s bank account or to the cashier’s desk. The reimbursement will be paid or the advance payment set off against the amount to be reimbursed within one month from the working day that follows the day on which the travel report was submitted to the Finance Office.

**VII. IMPLEMENTING PROVISIONS**

40. I repeal the University of Tartu Travel Rules approved by Decree no. 37 of 27 December 2005 and amended by Decree no. 33 of 19 December 2006, Decree no. 9 of 6 April 2009, Decree no. 11 of 17 May 2010, Decree no. 26 of 22 December 2010, Decree no. 3 of 1 February 2012, Decree no. 22 of 24 August 2012 and Decree no. 30 of 29 August 2014.

41. I repeal clause 301 of the Regulations for Procurements approved by Decree no. 23 of 16 December 2010 and amended by Decree no. 22 of 24 August 2012 and Decree no. 16 of 24 September 2013.

42. The decree is effective as of 7 October 2014.