UNIVERSITY OF PANNONIA
CHANCELLOR

Chancellor's Directive No. 9/2019. (XII.06.)
on the rules of procedure for authorising domestic assignments, and official and business trips and the use of related services

To: the deans of all the faculties, and heads of comprehensive organisational units and organisational units

Dear Head of Organisational Unit,

I. Purpose of the Directive

Amendment of the authorisation procedure for domestic assignments, and official and business trips and the use of related services as part of the institution's financial management in accordance with legal and regulatory requirements, as well as the rationalization of administrative processes.

II. Legal basis, statutory and regulatory background

- Act CCIV of 2011 on National Higher Education (hereinafter referred to as "NHEAct"), paragraph b) of Section (2) of Article 13/A and Section (5) of Article 13/A;
- Act CXCV of 2011 on Public Finance;
- Act CXVII of 1995 on Personal Income Tax (hereinafter referred to as "PITAct), Sections 10, 11, 16, 26, 83 of Article 3; paragraphs g), q) and r) of Article 7; paragraph a) of Article 70; Annex 3 I.17, IV.6, Annex 11 I.19;
- Organisational and Operational Rules of the University of Pannonia, Part I / Organisational and Operational Rules of Procedure (OORP) / Section 52 /;
- Policy on Financial Management of the University of Pannonia /(12.§ (3)/;
- Regulation on "Commitment, Authorisation and Financial Countersigning" of the University of Pannonia / Sections 7–8; Annex 1 /;
- Organisational Rules of the Chancellor's Office /4.§/
- Organisational and Operational Rules of the University of Pannonia, Part II / Employment Requirement System (hereinafter referred to as ERS) /74.§ (2)/, Annex 6/g.

III. Subject matter of the Directive

With regard to domestic assignments, and official and business trips and the use of related services, the exercise of the Chancellor's right of consent is delegated to senior executives and employees in managerial positions who have the authority to undertake commitments, as specified in the regulation entitled 'Rules on Undertaking Commitments, Approving and Financial Countersigning.' The person exercising the delegated authority may not further delegate this power.

IV. Responsibilites of the Faculties, comprehensive organisational units and organisational units

The exercise of the delegated right of consent is conditional upon compliance with the legal provisions and financial management rules applicable to budgetary bodies. In this regard, attention is drawn to the following:

1. Definition of assignment, and official and business trips according to the PITAct:

   1.1. ***Assignment:*** "a trip ordered by the employer ***for the purpose of performing tasks related to the employer's activities***, in particular work carried out at a location different from that specified in the employment contract, within an employment arrangement that differs from the regular employment terms; this does not include commuting between the employee's residence and the regular workplace."

   1.2. ***Official and business trip:*** "Travel necessary for earning the income of an individual, ***in connection with the activities of the paying entity*** – excluding commuting to the workplace, headquarters or branch from the residence – including, in particular, travel for business trips or work performed for another employer outside the terms of the employment contract, but ***not including*** **travel that, based on documents and circumstances** (organisation, advertising, route, destination, duration of stay, **ratio of actual professional and leisure programme**, etc.), **can be determined, even indirectly**, to be ***only apparently official or business in nature***."

2. Practical application of legal definitions:

   2.1. An **assignment** and the related expense reimbursement is only possible if our own **employee performs a task closely related to the core activities of the University of Pannonia**. When an assignment is required, the **legal basis and its connection to the University's core activities must be strictly verified and substantively justified**.
   Employees may not be sent on assignments to perform tasks that are not closely related to the University and do not directly serve its core activities; in such cases, no expense reimbursement may be provided.
   If **another institution**, company or individual is invited or **asked to perform a task for their own purposes, such travel does not qualify as an official assignment**, and travel expenses may not be reimbursed.

   2.2. Persons who are not public employees of the University but are engaged under other work-related legal relationship (e.g., service or supply contracts) are not eligible for travel reimbursement; any costs incurred are **considered part of the contractual or service fee**. The exception to this rule is for assignments **carried out free of charge** in the interest of the University's core activities, where **reimbursement of** incurred **costs** (e.g., accommodation, travel) is requested.

   2.3. For guest lecturers, researchers, visiting professors, or invitees coming at the University of Pannonia's request for educational or research purposes, incurred **costs** (travel and/or accommodation) **are reimbursed under the category of official/business travel**, and simultaneously recorded in the University's financial and accounting records.

2.4. **When examining the legal basis** for both assignments and official/business trips, **the primary consideration is the professional content of the trip**. The purpose, itinerary, and time frame of the official assignment must be **completely distinguishable from leisure activities**.

3. Domestic assignments and official/business trips must be **ordered/authorised** in writing **prior to the trip**, using the form attached as an annex to this Directive (*ERS Annex 6/g*) (hereinafter referred to as Travel Order Form).

   When authorising,

   3.1. **the full range and expected amount of expenses** related to the official assignment **must be indicated** on the Travel Order Form.

   3.2. **supporting documents** justifying the purpose of the assignment **must be attached** (e.g., invitation letter, conference invitation, timetable, etc.).

4. The person exercising managerial authority or the head of the organisational unit is entitled to order/authorise the trip.

5. Every assignment can only commence with the written approval of the person holding the relevant authority to make commitments (i.e., the superior of the person exercising managerial authority).

6. Regarding expenses incurred during the authorised assignment or official/business trip:

   6.1. If the authorised travel is **by public transport** or **private vehicle**, and the **only** additional costs are **parking fees and highway tolls** reimbursed on the basis of invoices issued to the University, then the use and reimbursement may be authorised at local level.
   The original, signed Travel Order Form with proof of funding, together with the professionally approved travel voucher, shall be submitted to the Directorate for Economic and Technical Affairs/Financial Department for financial settlement.

   6.2. If the authorised travel **uses a University vehicle**, the provisions of the University's "Regulation on Vehicle Operation and Usage" shall also be observed.

   6.3. If the authorised assignment or official/business trip requires **services from an external partner** (e.g., accommodation, participation/registration fees, meals, taxi service, minibus, private bus, etc.), **the Travel Order Form with proof of funding and signatures, along with related annexes, shall be sent electronically to the Department of Legal Affairs and Procurement at beszerzes@uni-pannon.hu**. If the combined estimated value of the service and/or the type of financial source providing the funding requires it, the necessary **quotations** shall also be attached to the Travel Order Form. The Travel Order Form and its annexes shall be submitted at least 5 days prior to the official assignment or business trip.

7. The provisions set out in the ERS shall apply to the reimbursement of domestic assignments and official/business trips. If deficiencies arise during the settlement of the official assignment (e.g. insufficient justification of professional relevance, improper supporting documentation, etc.), payment authorisation will not be issued until the matter is clarified or the missing documents are provided, and no reimbursement may be paid.

8. To ensure compliance with the relevant provisions and legislation, I hereby instruct the Internal Audit Department to **carry out random, sample-based checks** of the reimbursement of domestic assignments and official/business trips. If the settlements are found to lack substantiation or compliance with legal requirements, the delegated authority to exercise the Chancellor's right of concurrence shall be withdrawn.

Please inform the staff of the organisational unit of the procedure set out above and of the detailed instructions regarding the completion and use of the attached Travel Order Form / Authorisation Form, and take the necessary measures to ensure compliance.

Person in charge: all persons exercising supervisory authority, heads of comprehensive organisational units, deans
This Directive shall enter into force on 01.01.2020 and remain valid until revoked.

Dated in Veszprém, on 6th December 2019

Zsolt Csillag m.p.
Chancellor

Annex to this Directive:
Domestic Assignment and Official and Business Trip Order / Authorisation Form (ERS Annex 6/g)