

Regulation No. 002/208/2018 of 2 March 2018
on the posting and settlement of travel expenses and trips as part
of educational and training leave at the Institute of Soil Science
and Plant Cultivation – State Research Institute in Puławy

Legal basis:

- Labour Code - art. 775 § 1 and art. 17 and 94 item 6 (Journal of Laws of 2016, item 1666).
- Regulation of the Minister of Labour and Social Policy of 29 January 2013 on the amounts due to an employee employed in a state or local government unit of the budgetary sphere for business travel (Journal of Laws of 2013, item 167).
- Regulation of the Minister of Infrastructure of 25 March 2002 on the conditions for determining and the manner of reimbursement of costs of using passenger cars, motorcycles and mopeds not owned by the employer for business purposes (Journal of Laws of 2002 No. 27 item 271 as amended).
- Act of 15 February 1992 on corporate income tax (Journal of Laws of 2016, item 1888).

§1

General provisions

1. The travelling employee is obliged to observe the principle of economy during the planning and implementation of the trip in order to save the budget.
2. Reimbursement of travel expenses for business trips within and outside Poland shall be due to:
 - 1) The employees of the Institute of Soil Science and Plant Cultivation - State Research Institute (hereinafter referred to as the Institute),
 - 2) other natural persons providing services to the Institute within the framework of signed civil-law contracts, provided that the reimbursement of such costs is provided for in the contract,
 - 3) doctoral students of the Institute.
3. The business trip is the performance, at the employer's request, of an official task outside the place where the employer's registered office is located or outside the delegated person's permanent place of work, at the date and place specified in the business trip order.
4. The basis for authorizing a business trip is the order of business trip (attachment No. 1 to the Regulations) prepared on the basis of an application for the issuance of an order of business trip.
5. Commuting of an employee to the place of work does not constitute a business trip, but is his duty and the employee is obliged to cover the costs connected with it.
6. At the employee's request, the employer may grant an advance payment for the necessary travel expenses.
7. Employees of the Institute, who are entitled to discounts on PKP (Polish Railway Company) travel, settle travel costs in the amount of their rights.
8. Employees who have suffered an accident during a business trip, if the trip was made by means of transport specified in the travel order, are entitled to compensation benefits in accordance with the rules set out in the current Act on social insurance for accidents at work

and occupational diseases. An accident must be reported immediately by an employee or witness to the immediate superior who informs the Independent Health and Safety Officer at the Institute.

9. Travels of persons who are not employees of the Institute shall be invoiced according to the rules and rates applicable to staff members.
10. Staff members and doctoral students travelling abroad or being delegated to do a foreign internship (in accordance with the provisions of § 8 of these Regulations) shall be covered by additional travel insurance covering medical expenses and accidents. The costs of purchasing the insurance shall be borne by the employer.
11. Persons employed under civil law contracts shall be covered by the additional travel insurance referred to in §1 (10) if the reimbursement of such costs is provided for in the contract.
12. These Regulations also apply to training leave granted in accordance with Articles 17 and 94 (6) of the Labour Code, in particular under the conditions specified in projects financed from external sources (including projects and programmes to support the mobility of researchers).
13. These Regulations do not apply to leave granted on the basis of Article 1034 of the Labour Code, unless the agreement concluded provides otherwise.
14. These Regulations do not apply to holidays and exemptions from the obligation to provide work granted on the basis of Article 1036 of the Labour Code, unless the agreement concluded provides otherwise.

§2

Time of business trip and training leave

1. The period of business trip specified in the travel order shall include the time necessary for the journey:
 - 1) travel to the place of destination of the business trip,
 - 2) performing a task specified by the Institute,
 - 3) return to the permanent workplace.
2. The time of arrival at or departure from the railway station, bus station, airport and the time of waiting for the departure of the means of transport by which the employee makes the business trip shall not be included in the time of domestic business trip.
3. The time of business trip of drivers of motor vehicles (official or not owned by the employer) is counted from the time of actual departure from the employer's seat. Preparatory activities are not included in the time of business trip.
4. An order of business trip may be issued for a period not longer than 30 days.
5. Business trips over one month may be treated as:
 - 1) trips within the scope of one of the holidays:
 - a) paid training holiday, for up to 30 days;
 - b) unpaid training holiday, for a period exceeding 30 days;
 - 2) delegation of an employee to work abroad.
6. In special cases, the head of the unit may extend the period of paid training leave.
7. An employee going abroad several times a year may be granted paid training leave for up to 90 days.

§3

Procedure to be followed when issuing business trip orders

1. On the basis of an application submitted, an instruction to leave the company shall be registered as an Independent Human Resources Officer. The application must be submitted no later than on the day of departure, otherwise the permission for business trip will be refused.
2. The application for authorisation to travel on official business shall contain:
 - 1) name and surname of the delegated person, official position and the represented unit,
 - 2) the place where the employee goes, the town and the name of the institution,
 - 3) detailed specification of the purpose of the trip in teaching and scientific matters and the number of the research topic covered by the research plan, and in the case of a trip to conferences, the topic should be additionally specified,
 - 4) place of departure and destination of the journey,
 - 5) the means of transport requested (plane, bus, car, express train, class, sleeping accommodation, type of ticket - normal, concessionary, etc.)
 - 6) indication of the source of cover for business travel costs.
3. Independent Human Resources Officer keeps a register of issued orders and gives them consecutive numbers.
4. An order to travel, whose costs are to be reimbursed by an external entity, is settled on the basis of a debit note issued by the Institute.
5. The official delegation shall be accepted by:
 - 1) Unit/Department Manager
or
 - 2) for journeys made by the Heads of Departments, Departments and employees employed in independent positions - the Director of the Institute or the Deputy Director of the Institute.

§4

Allowance due for domestic travel

1. The amount of the daily allowances payable under these Regulations shall be determined on the basis of the currently applicable Ordinance of the Minister of Labour and Social Policy on the amounts due to an employee employed in a state or local government unit of the budgetary sphere on account of business travel. A change in the amount of the allowance does not necessitate an amendment to these Regulations.
2. Daily allowance is intended to cover the increased cost of meals during the trip. The amount of the allowance paid shall depend on the duration of the journey:
 - 1) if the journey lasts not longer than 24 hours and amounts to:
 - less than 8 hours - no daily allowance is payable,
 - from 8 to 12 hours - 50% of the daily allowance is due,
 - over 12 hours - you are entitled to a full daily allowance.
 - 2) if the journey lasts longer than 24 hours, each full day/day shall be covered by a full daily allowance and each incomplete but commenced day:
 - up to 8 hours - 50% of the daily allowance is due,
 - over 8 hours - you are entitled to a full daily allowance.
3. No daily allowance shall be payable:

- 1) for the time of being delegated to the place of permanent or temporary residence of the employee,
- 2) when during the business trip, full board is provided free of charge.
4. The amount of the daily allowance shall be reduced by the cost of free food, as appropriate:
 - 1) breakfast - 25% of daily allowance,
 - 2) lunch - 50% of daily allowance,
 - 3) dinner - 25% of daily allowance.
5. Refunds shall not cover the costs of catering services.
6. In the event that the employee uses a hotel service which provides board, the provisions of § 4 paragraph 1 shall apply to the reductions referred to above. In order to determine the due allowances, the delegated person is obliged to submit a statement (Attachment No. 2 to the Regulations) specifying which meal was free of charge in the case of a business trip lasting 8 hours or more.
7. Reimbursement of accommodation costs may take place in two forms:
 - 1) in the amount stated in the bill for accommodation in a hotel or other facility providing hotel services, but not higher than eight times the daily allowance rate for one hotel night.
 - 2) in the form of a lump sum amounting to 150% of the daily allowance.
8. No reimbursement of accommodation costs or a lump sum shall be granted:
 - 1) for the time of journey,
 - 2) when the delegated person has been provided with free accommodation,
 - 3) when the employer considers that the worker has had the opportunity to return to the place of permanent or temporary residence.
9. The use of telephones, Internet and other hotel services shall not be reimbursed.
10. Reimbursement of travel costs by local transport - a delegated person is entitled to a lump sum for each commenced day of stay in a travel to cover the costs of travel by local transport in the amount of 20% of the diet, .
11. The lump sum shall not be paid if the employee presents documented costs of travelling by means of local transport.
12. The means of transport appropriate for travel shall be specified by the person signing the travel order. If the delegated person made a business trip using a means of transport other than the one indicated in the travel order, he/she is obliged to justify the reason for the change in writing and obtain the employer's consent to document the trip by means of substitute proofs.
 - 1) The basic means of transport during business trips are: PKS bus, ordinary passenger train and express train (II class) or other means of public transport. Reimbursement of travel costs includes the ticket price, taking into account the relief to which the delegate is entitled, regardless of the reason for the relief. In particularly justified cases, it is permissible to travel on a first-class train, registered under KRS No. 0000149666 in the register of entrepreneurs of the National Court Register kept by the District Court Lublin-Wschód in Lublin with its registered office in Świdnik, 6th Commercial Division of the National Court Register.
 - 2) Private car - the settlement of costs of using a private car for business purposes is entitled in justified cases, e.g. the delegation consists of at least 2 people or there is no convenient connection (several interchanges). In such a case, the delegated person is

entitled to reimbursement of travel costs in the amount of the product of kilometres driven by the rate for one kilometre of mileage specified in § 2 of the Regulation of the Minister of Infrastructure of 25 March 2002 on the conditions for determining and method of reimbursement of costs of using passenger cars, motorcycles and mopeds not owned by the employer for official purposes (Journal of Laws of 2002, No. 27, item 271, as amended).

In case of using this form of settlement, the delegated person is not entitled to reimbursement of other documented expenses related to the ride, e.g. toll on a paid motorway, parking spaces, speeding fines, car repair, etc. The delegated person is not entitled to reimbursement of other documented expenses related to the journey.

The settlement is made on the basis of the completed driver's logbook constituting Appendix 3 to the Regulations.

The condition for receiving reimbursement of the costs of using a private passenger car for business purposes is the conclusion of an agreement (Attachment No. 6 to the Regulations) regulating the issues related to the use of a private car for business purposes.

- 3) Airplane - air travel is allowed when the route of one-way travel exceeds 300 km. When purchasing an air ticket, care must be taken to minimise the economic impact of a business trip (e.g. when purchasing a ticket in advance for a planned trip). The purchase of airline tickets is handled by an employee of the Research Support Department.
13. Reimbursement of other documented expenses shall be granted only in the cases where the delegating person consents to their being charged to the costs of business travel. Such expenses shall not be limited and shall be reimbursed in the amount actually incurred.

§ 5

Settlement procedure for domestic delegations

1. The employee is obliged to settle the business trip within 14 calendar days from the date of its completion, under pain of refusal to refund the costs incurred by the employee.
2. The settlement of business travel costs shall be made on the basis of a correctly filled "business travel costs bill" containing an entry concerning means of transport, dates, hours and place of departure and arrival, travel costs. Documents (travel tickets, invoices confirming particular expenses, including the correct name of the Institute, address and NIP number) should be attached to the settlement of the business trip.
3. Lump sums do not need to be documented.
4. The 'business travel expenses account' drawn up by the delegate and the invoices attached thereto, after checking their substance and indicating the sources of financing, must be submitted to the Financial and Accounting Department in order to be verified in terms of formal and accounting formalities and settlements.
5. Travel expenses shall be reimbursed after the approval of the settlement by the authorised persons by means of a transfer to the delegate's personal account or payment in the cashier of the Institute.

§ 6

Receivables due for travel abroad

1. The duration of stay of a person delegated abroad depends on the type of means of transport used for the journey. Staying abroad counts in the case of means of transport:
 - 1) land - from the moment of crossing the Polish border on the way to the moment of

- crossing the Polish border on the way back to Poland,
- 2) air - from the moment the aeroplane takes off on its way abroad from the last airport in the country to the moment the aeroplane lands on its way back to the first airport in the country,
 - 3) sea - from the moment the ship leaves the Polish port until the moment the ship enters the Polish port on its way back to Poland.
2. Daily allowance during a trip abroad is intended to cover the costs of meals and other minor expenses.
- 1) a daily allowance - for each day - in the amount applicable to a targeted country of foreign travel in accordance with the Regulation of the Minister of Labour and Social Policy; the number of daily allowances results from the period of stay outside the country; it depends on the type of means of transport used for the travel.
 - 2) for a period below 24-hour is due:
 - up to 8 hours - 1/3 of daily allowance,
 - from 8 to 12 godzin - 1/2 of daily allowance,
 - over 12 hours – full daily allowance.
 - 3) the amount of the daily allowance shall be reduced by the cost of provided free meals, assuming that each meal constitutes, respectively:
 - breakfast - 15% of daily allowance,
 - lunch - 30% of daily allowance,
 - dinner 30% of daily allowance.

A delegate who is provided with full board free of charge shall be entitled to 25% of the daily allowance for other expenses related to business travel abroad.
 - 4) Expenditures not provided for in the application shall be reimbursed only on presentation by the staff member of proof of payment (bill, invoice) and approval by the Director.
3. If the delegate uses a hotel service which has been provided with board, the relevant provisions of § 4 paragraph 1 shall apply, including the reductions referred to above. In order to determine the due daily allowances, the delegated person is obliged to submit a statement specifying which of the meals was free of charge in the case of business travel. A specimen of the statement constitutes Attachment No. 2 to the Regulations.
4. Costs of overnight stays:
- 1) For overnight stay during a trip abroad, the delegate is entitled to reimbursement of costs in the amount stated on the bill, within the limits of the limit specified in individual countries in accordance with the Annex to the Regulation of the Minister of Labour and Social Policy of 29 January 2013 "Daily allowance per day of a trip abroad and the limit for overnight stays in individual countries", hereinafter referred to as the Table.
 - 2) If the bill for accommodation is not submitted, the delegated person is entitled to a lump sum amounting to 25% of the limit referred to in point 1) above.

The reimbursement of expenses (also in the form of a lump sum) shall not be granted if the employer or foreign party provides the employee with free accommodation.
5. The reimbursement of travel expenses during a business trip abroad depends on the means of transport used. It can be a company car, bus, train, ship, plane or more than one means of transport. Travel costs are reimbursed in the amount of the ticket price, i.e. the amount actually paid by the delegate.
6. At the request of the delegate, official journeys may be made in a car not owned by the Institute. In this case, the reimbursement shall be made on the basis of the driver's logbook

in accordance with Annex 3 to the Regulations and the rates applicable to domestic travel.

7. Additional charges when travelling abroad:

- 1) The delegated person is entitled to a lump sum to cover the costs of travel from and to the railway, bus, airport or maritime station in the amount of one allowance in the place of destination abroad and in any other place abroad where the delegated person has been staying overnight. In duly justified cases, in addition to the costs referred to in the preceding sentence, reimbursement of travel expenses to and from airports situated at a significant distance from the final destination may be authorized, subject, however, to prior written approval by the Director of the Agency of the application for a business trip abroad.
 - 2) Where a delegate incurs one-way travel expenses, a lump sum equivalent to 50% of the subsistence allowance shall apply,
 - 3) The delegated person is entitled to a lump sum of 10% of the diet for each commenced 24-hour stay in a foreign trip to cover the costs of travelling by means of local transport. In such a case, in Attachment No. 2 to the Regulations, the delegated person indicates the periods in which he or she incurred expenses for the above mentioned journeys.
8. The above mentioned lump sums shall not apply in cases where
- 1) the delegate is provided with free travel,
 - 2) the journey is made by car (business or private),
 - 3) the staff member shall not incur costs for which lump sums are to be paid.
9. Taxi fares shall be reimbursed only after written approval has been obtained from the Director.

§ 7

Procedures concerning foreign delegations

1. An employee seeking permission for a foreign business trip shall submit to the Research Support Department an "Application for a business trip abroad" in accordance with the specimen attached as Appendix 4 to the Regulations. The application should be submitted to the Research Support Department within the period enabling the proper organization of the trip, not shorter than one month before the date of departure. After obtaining the approval of the Institute Director or Deputy Director of the Institute, the employee of the Research Support Department starts the activities related to the organization of the trip.
2. An employee of the Research Support Department is responsible for purchasing airline or rail tickets. Air tickets shall be purchased in accordance with the principle of economy in economy class and in the shortest possible time of departure and return. In justified cases, business class air tickets may be purchased upon written approval by the Director or Deputy Directors.
3. An advance on travel expenses shall be paid to an employee posted abroad. The advance payment shall be made in the currency specified in the Table referred to in § 6.4.1). The amount of the advance payment shall be calculated by the Research Support Department. The advance payment shall be made in cash at the Institute's cash desk or by bank transfer to the account indicated by the delegated person.
4. Employees are obliged to settle their business trip within 14 calendar days from the date of its completion. If the settlement of the travel is made with a delay exceeding the above deadline and the Institute suffers damage as a result, the staff member shall be obliged to cover the entire loss.

5. The settlement of business travel costs shall be made on the basis of a correctly completed form "Settlement of the advance payment collected" constituting Appendix No. 5 to the Regulations. The settlement of the business trip should be accompanied by documents (travel tickets, invoices confirming individual expenses, including the correct name of the Institute, address and NIP number).
6. Lump sums do not need to be documented.
7. 'Settlement of advance payments received' drawn up by the delegated person and invoices and other documents attached thereto shall be submitted to the Research Support Department for formal and accounting verification and settlement.
8. The final settlement of the advance payment shall be made after the costs incurred have been approved by authorized persons. In the event of expenses exceeding the amount of the advance received, the difference shall be reimbursed to the staff member by transfer to the delegate's personal account or by payment at the Institute's cash desk. In the event of a staff member incurring costs lower than the amount of the advance payment received, he/she shall be obliged to reimburse the unused amount of the advance payment to the Institute's bank account or cash register within 14 calendar days of returning from the date of the return from delegation. Returns to the cashier of the Institute in foreign currencies shall be accepted only in the form of banknotes.

§ 8

Trips for foreign internships lasting more than one month

1. The decision to second a staff member for a traineeship abroad shall be taken by the Director of the Institute.
2. Traineeships shall be financed by the Institute or by external funding.
3. Trips for international internships shall be organized in accordance with the rules laid down in § 7.
4. Delegation of a staff member of the Institute to work in a cooperating institution shall result in the conclusion of an appropriate annex to the employment contract.
5. In the case of financing a traineeship from the Institute's resources, the seconded staff member shall be paid in accordance with the regulations resulting from the Collective Labour Agreement of 10 August 2007 (in accordance with the provisions currently in force), however, the components of the remuneration to which he is entitled shall be limited to those referred to in section 6.
6. The following remuneration components are to be paid on delegation period:
 - 1) basic salary,
 - 2) length-of-service bonus,
 - 3) bonuses,
 - 4) dodatek
 - 5) expatriation allowance in the amount of a daily allowance for business travel in Poland defined in the Regulation of the Minister of Labour and Social Policy of 29 January 2013 on the amount due to an employee employed in a state or local government unit of the budgetary sphere for business travel (Journal of Laws of 2013, item 167),
 - 6) food allowance in the amount of 50% of the diet in force in a given country, resulting from the Regulation of the Minister of Labour and Social Policy of 29 January 2013, specified in § 8 (6) (4), on the amounts due to an employee employed in a state or local

government unit of the budgetary sphere for business travel (Journal of Laws of 2013, item 167).

7. Expatriation and food allowances will be paid in PLN, by bank transfer to the employee's bank account in accordance with the calculation prepared by an employee of the Research Support Department. To convert the supplement into PLN, in order to determine the correct amount of remuneration and ZUS contributions, the average NBP exchange rate from the last working day preceding the day of incurring the cost, i.e. the payment of the supplement, will be applied.
The Financial and Accounting Department shall calculate, pay remuneration and transfer correct amounts of contributions to the Social Insurance Institution.
8. The Institute shall also cover the costs of accommodation of the employee up to 25% of the accommodation limit applicable in a given country in accordance with the Regulation of the Minister of Labour and Social Policy of 29 January 2013 on the amount due to an employee employed in a state or local government unit of the budgetary sphere for business travel (Journal of Laws of 2013, item 167), but in the amount not exceeding EUR 700 per month.
9. Employees will receive an advance payment in EUR for accommodation costs, which they will be obliged to settle upon their return. The Research Support Department will prepare an advance payment order with a calculation of the amounts due to the staff member. The advance payment is made from the Institute's cash register, after the funds have been deducted from the project account.
10. Employees delegated to work abroad are obliged to make their own European Health Insurance Card (EHIC).
11. Each employee is obliged to submit to the IUNG-PIB Directorate a concise report on the course of the internship in Polish and English (minimum 2 A4 pages) within 14 days after its completion. After the Director accepts the above mentioned report, it is submitted to the Research Support Department.

§ 9

Final provisions

1. Heads of organizational units are obliged to
 - 1) verify the purpose of the business trip,
 - 2) assess whether the employee has properly and timely performed the tasks ordered,
 - 3) take effective measures to reduce the costs of business travel and loss of working time resulting from travel not directly related to the scope of activities of the organisational unit subordinate to him/her,
 - 4) limit the number of delegated persons for the same purpose.
2. In all outstanding cases, the Institute's rules governing the use of official and private cars for official purposes, as well as respectively :
 - 1) Regulation of the Minister of Labour and Social Policy of 29 January 2013 on receivables due to an employee employed in a state or local government unit of the budgetary sphere due to business travel (Journal of Laws of 2013, item 167).
 - 2) Regulation of the Minister of Infrastructure of 25 March 2002 on the conditions of determining and the manner of reimbursement of costs of using passenger cars, motorcycles and mopeds not owned by the employer for official purposes (Journal of Laws of 2002, No. 27, item 271, as amended).

3. The rules of delegating and settling the costs of business trips and trips within the framework of study and training leaves in the Institute of Soil Science and Plant Cultivation - State Research Institute in Pulawy, specified in these regulations, shall apply accordingly in the case of using the electronic system of document circulation by the employees.

§ 10

Annexes to the instructions

1. An order for business trip;
2. Declaration;
3. Driver's logbook;
4. Application for a business trip abroad;
5. Settlement of the advance payment collected;
6. Agreement on the use of a private vehicle for business trips.