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Note: These pages outline some of the main aspects of travel reimbursement procedures at Sant'Anna School. Please refer to the Manuale di Amministrazione della Scuola Superiore Sant'Anna for full details. If you have any questions, please contact your Sant'Anna School Financial Manager

Reimbursement of Travel and Other Expenses Policy

Sant'Anna School travel and other allowable business expenses from all sources of funding must follow the Reimbursement of Travel and Other Expenses Policy (please ref. Table No. 1). This Policy must be made available to all employees, students, and visitors who may be reimbursed for expenses incurred. For the purposes of these Procedures, "employee" collectively refers to academics, researchers, and administrative staff (please ref. to article 51). This policy applies to enrolled Sant'Anna School students who travel on behalf of the University for Official Business if the university financially supports their travel.

Only legitimate monetary expenses related to funds/purposes approved by the Financial Manager shall be reimbursed.

The Claimant (person who has incurred expenses on behalf of the university) and the Fund Financial Manager (employee responsible and accountable for Sant'Anna School funds) are accountable to ensure that the expenses are:

- Legittimate
- Appropriate for the use of funds
- For Sant'Anna School purposes only
- In accordance with Sant'Anna School policies, regulations and procedures
- Charged to the correct fund where budget availability exists
- Personally incurred by the Claimant (i.e. the Claimant does not request reimbursement on behalf of another individual). (Art. 51- 3)

| Definition | Description |
|--|---|
| Travel in Italy and overseas: | Travels in Italy and overseas for university purposes, in accordance with Sant'Anna School policies, regulations and procedures |
| Official Headquarters/branch/Institute/workplace: | Workplace: <ul style="list-style-type: none">- for academics and researchers, the institute where the research activity is performed- for administrative staff, the offices housed in the institutes/headquarters buildings Sant'Anna School workplace is located in a variety of settings including official headquarters, institutes and offices housed in the buildings that are owned or leased to the state |

(Art. 51 table No. 6)

All Sant'Anna School academics, researchers, administrative staff, employees, students, and visitors may be reimbursed for expenses incurred. Private sector employees and other public institutions employees (please note: **external academics are entitled to claim** for travel expenses reimbursement from their workplace to destination) engaged in Sant'Anna School research projects who have incurred expenses on behalf of the university may be reimbursed.

Original receipts from suppliers must support all expense reimbursement claim items, except for per diem claims where applicable (ref. to Art. 62).

Sant'Anna School provides for a centralized, **online portal** for travel **approval request, expense claim, authorization, audit and repayment processes**. (Art. 52)

Prior approval is required for all travel by Sant'Anna School staff and other employees from the appropriate manager or officer indicating the purpose of the expense. **Prior approval is NOT required for travels** by Sant'Anna School Rector, President, Managing Director, Deans, Directors, and Academics (except when expenses incurred are reimbursed using restricted accounts and sponsored project accounts). (Art. 52-2,3)

The request for approval should include: the destination for the trip, the duration (date when employee is departing and date when employee is returning), the purpose (including a list of activities or a specific agenda), type of transportation (public transportation or taxis, minibuses, shuttle service, etc.), as well as the correct fund where budget availability exists. (Art. 52-4)

Claimants must obtain the approval of their budget holder before incurring expenses. Authorised signatories approving expenses have a duty to reject claims that are not reasonable and justified. Authorisers certify that the expenditure has been incurred in the performance of the claimants' duties as a member of the university. Claims will be reviewed and monitored to ensure compliance with the expense reimbursement policy.

Low-value claims for transportation expense employees incur in moving from headquarters to branch or second location are processed by petty cash payment (limits per petty cash transaction apply up to Euro 50.00 please ref. to Art. 26, section 3 -m). (Art. 52-6)

Sant'Anna School provides full reimbursement for actual documented travel expenses for all travelers going to national destination (Art. 53-1). For all travelers going to international destination Sant'Anna School provides full reimbursement for travel expenses in compliance with decree dated 23 March 2011 of the Italian Ministry for Foreign Affairs (Art. 60-1).

As a general policy, the use of Sant'Anna School funds for travel while an employee is on sabbatical or other types of leave is warranted in usual circumstances. If the trip is approved, original receipts from suppliers must support all expense reimbursement claim items. (Art. 53-3)

Sant'Anna School provides full reimbursement for actual documented travel expenses, local business mileage, business meals, lodging expenses, conference registration fee, etc., for all travelers going to domestic destination (within Italy). (Art. 54-1)

An employee may be eligible for travel expenses reimbursement between their official workplace and other location (where additional travel is required for business purposes) and official business destination. Travel from employee's official residence is approved only when it is less expensive and most cost-effective mode of travel. (Art. 55-1)

The mode of travel considered reasonable is that which provides adequate standards of comfort, convenience, safety and efficiency, and is the most economical option under the circumstances. Employees may be authorized to travel by usual main public mode of transport using:

- Train
- Air
- Ship/ferry
- Public transport (buses, subway)
- Taxis (for-hire transportation can be taken to and from an airport, railway station and ship terminal)
- Cars and vans owned by Sant'Anna School

Employees may be authorized to travel by alternative mode of transport using:

- Taxis (for-hire transportation can be taken for business trip)

- Private vehicle
- Rental vehicle

Employees must justify their reason for using that alternative mode of transport rather than any other (Art. 55-5). The Financial Manager may authorize an employee to use his or her privately owned vehicle/rental vehicle/taxi on university business when it has been determined that:

- It is more advantageous economically to the university (the employee must provide a cost comparison showing lowest logical taxi/private vehicle fare for the direct route to and from the business location for the days of business trip)
- A public transport is not available
- Location of the employee's residence, regular workplace, work at multiple temporary assignments in various locations, as these factors affect employee time and distance traveled
- Technical transport services (i.e. delivery of valuable and fragile equipment, etc.)

In the event an employee has not provided a required comparison for a trip, the amount that is reimbursed is the lesser, i.e. public transport cost will be reimbursed.

Business travel trip authorization is not needed in case of unexpected events (serious sickness, strike, natural disasters, etc.). Employees must justify their reason for using that method rather than any other (Art. 55-7).

Employees, who are not required to obtain a prior approval for travels (Rector, President, Managing Director, Deans, Directors, etc.), must justify their reason for using alternative mode of transport when claiming travel expenses.

Summary of Allowable Travel Expenses (Table No. 7)

| Mode of Transport | Allowable Travel Expenses | documented expenses/ receipts required |
|-------------------|--|---|
| Train | Standard Class train tickets ("economy" second class fare), unless it can be shown that standard class was not available (also by Self-Written Declaration according to art. 47 del D.P.R. no. 445/2000). Other expenses for: <ul style="list-style-type: none"> - seat reservations - luggage store service - travel agency fees - other incidental expenses | Valid train ticket (electronic or on paper) Where there is no ticket price or easily ascertainable market price, following documentation is required: <ul style="list-style-type: none"> - copy of your credit card statement with amount charged; - invoice stamped "paid" issued by travel agency where ticket was purchased; - cash card transactions statement |
| Air | Economy Class as a rule, unless it can be shown that economy class was not available. Business Class only for transatlantic flights (long haul over 5 hours). Other expenses for: <ul style="list-style-type: none"> - agency fee - travel cancellation insurance - airport/government taxes, fees and charges | For tickets purchased electronically: attach a copy of the e-ticket with fare details and itinerary and proof of amount paid Original boarding passes Where there is no ticket price or easily ascertainable market price, following documentation is required: <ul style="list-style-type: none"> - copy of your credit card statement with amount charged; - invoice stamped "paid" issued by travel agency where ticket was purchased; - cash card transactions statement |
| Ship | Economy Class as a rule, unless it can be shown that economy class was not available. Other expenses for: <ul style="list-style-type: none"> - seat reservations - agency fee - port/government taxes, fees and charges | Original Ticket Where there is no ticket price or easily ascertainable market price, following documentation is required: <ul style="list-style-type: none"> - copy of your credit card statement with amount charged; - invoice stamped "paid" issued by travel agency where ticket was purchased; - cash card transactions statement |
| Public Transport | Ticket agency fee (if any) | Original ticket |

| | | |
|--|--|---|
| Taxis | <p>Local (inside city limits) taxi journeys: maximum amount of money per day € Euro 50,00;</p> <p>For journeys between (at any time):</p> <ul style="list-style-type: none"> - workplace/home to train station/airport/port/bus stop - and transport links (air/ship/train) <p>maximum amount of money per day € Euro 30,00;</p> <p>Long (beyond city limits) taxi journeys where public transport is not available: maximum amount of money per day € Euro 100,00.</p> | <p>Receipt or proof of payment issued by taxi drivers stating:</p> <ul style="list-style-type: none"> a) amount paid b) date c) journey details <p>Claimants must provide their journey details (date, destination, etc.) in case the drivers do not give information and journeys details</p> |
| <p>University Vehicles</p> <p>(all vehicles acquired or leased by the University)</p> | <p>Fuel costs (if prepaid fuel cards are not available)</p> <p>Toll highways</p> <p>Car Parking costs</p> | <p>Invoice</p> <p>Receipt</p> <p>Proof of payment</p> |
| Car Rental | <p>Car hire costs</p> <p>Fuel costs</p> <p>Toll highways</p> <p>Car Parking costs</p> | <p>Invoice</p> <p>Receipt</p> <p>Proof of payment</p> |
| <p>Private vehicles</p> <p>(used by Academic Staff for official university business)</p> | <p>University Kilometre/mileage allowance. Rate is 1/5 of 1 litre (unleaded) petrol price</p> <p>All mileage rates are monthly recalculated by the University in compliance with the Ministry of Economic Development guidelines</p> <p>Toll highways</p> <p>Ferry services</p> <p>Car Parking costs</p> | <p>Claimants must provide Self-Written Declaration about number of kilometres driven.</p> <p>Invoice</p> <p>Receipt</p> <p>Proof of payment</p> |
| <p>Private vehicles</p> <p>(used by Admin. Staff for official university business)</p> | <p>Employees who have a valid reason (research activities) to use a private car in preference to other modes of transport.</p> <p>University Kilometre/mileage allowances. Rate is 1/5 of 1 litre (unleaded) petrol price</p> <p>All mileage rates are monthly recalculated by the University in compliance with the Ministry of Economic Development guidelines</p> <p>Toll highways</p> <p>Ferry services</p> <p>Car Parking costs</p> <p>Employees who have a valid reason (<u>NON research activities</u>) to use a private car in preference to other modes of transport. In the event that private vehicles are the most cost effective mode of transport, employees and the University have the responsibility to ensure that they have adequate insurance in place to cover the use of a private vehicle for business purposes. Employees will be restricted to claiming the equivalent cost of the Public transport</p> | <p>Claimants must provide Self-Written Declaration about number of kilometres driven.</p> <p>Invoice</p> <p>Receipt</p> <p>Proof of payment</p> |

Summary of Allowable Meal Expenses (Table No. 8 – art. 57)

Meal expenses are reimbursable for:

| Travel expenditure | Meal reimbursement | documented expenses/ receipts required |
|---|---|--|
| travel is expected to take more than 6 hours but less than 8 hours (> 6 <8) | Meal to an overall maximum of € Euro 30,00 per day | Invoice Receipt In the event of 2 or more meals, the invoice amount should be divided by the number of participants. Claimants will be reimbursed up to the maximum level of expenditure |
| travel is expected to take more than 8 hours but less than 12 hours (>8 < 12) | 2 Meals to an overall maximum of € Euro 60,00 per day | Invoice Receipt In the event of 2 or more meals, the invoice amount should be divided by the number of participants. Claimants will be reimbursed up to the maximum level of expenditure |
| In the event of conferences/seminars attendance (meals included) | Reimbursement of all expenses incurred | Invoice Receipt In the event of 2 or more meals, the invoice amount should be divided by the number of participants. Claimants will be reimbursed up to the maximum level of expenditure |

Summary of Allowable Other and Incidental Expenses (Table No. 9)

| Other Expenses | Other expenses reimbursement | documented expenses/ receipts required |
|---|---|--|
| Registration fee for: - Conferences - Courses - Seminars | Reimbursement of all expenses incurred if they include meals and accommodation. Reimbursement of Bank fees | Invoice Receipt Proof of payment |
| Incidental expenses | Reimbursement of all expenses incurred (if claims are authorized) | Invoice Receipt Proof of payment |

Summary of Allowable Accommodation Expenses (Table No.10 – art. 58)

| Accommodation | Allowable Expenses | documented expenses/ receipts required required | |
|---|--|--|------------------|
| Hotel/Apartment Hotel | Room rate to a maximum of € Euro 200,00 per night. As follows: | Invoice Receipt Proof of payment Proof of hotel reservation. Information required: name of claimant, date, room rate and credit card statement with amount charged. | |
| | Academics Executive Staff | | Four star hotel |
| | Other Staff | | Three star hotel |
| Hotel/Apartment Hotel - Half board (breakfast + 1 meal); - Full board (breakfast + 2 meals) | Room rate to a maximum of € Euro 200,00 per night. 2 Meals - to a maximum of € Euro 60,00 | | |

| Registration fee | Allowable Expenses | documented expenses/ receipts required |
|---|---|---|
| Registration fee for: - Conferences - Courses - Seminars | Reimbursement of all expenses incurred if they include meals and accommodation. Reimbursement of Bank fees | Invoice Receipt Credit card statement with amount charged |
| Other expenses | Reimbursement of all expenses incurred (if claims are authorized) | Invoice Receipt |

OVERSEAS TRAVELS (art. 60)

For overseas travels, please refer to Decree 23 March 2011 of Italian Ministry of Foreign Affairs.

When making legitimate business trips abroad you can claim a flat rate daily allowance for expenses or the reimbursement of actual expenses incurred against receipts.

Countries and regions are listed in the attachment no. 3

| Expense incurred | Allowable Expenses | | documented expenses/ receipts required required | |
|--|--|---|---|--|
| Train, Air, Ship | Please also refer to Policy for Travels in Italy | | Please refer to Policy for Travels in Italy | |
| Taxis and shuttle buses (long journeys, beyond city limits) | <p>In Italy and overseas up to a maximum of Euro 100,00 for long-haul - to destination and to train station/airport/port</p> <p>Long taxis journeys when public transportation is not available up to a maximum of Euro 100,00 for long-haul</p> | | | |
| Taxis (local journeys, inside city limits) | Up to a maximum of Euro € 50,00 a day | | | |
| Hotel/Appartamento Hotel in the event of long permanence (longer than 10 day) if the most cost effective | Academics Executive Staff | First class (four star hotel) | Invoice Receipt Proof of payment Credit card statement with amount charged | |
| | Other Staff | Second class (three star hotel) (unless otherwise specifically authorized) | | |
| Meals | Academics Executive Staff | up to the maximum level of expenditure according to destinations (see attachment no. 3, meals per diem) | | Invoice Receipt Proof of payment In the event of 2 or more meals, the invoice amount should be divided by the number of participants. Claimants will be reimbursed up to the maximum level of expenditure |
| | | <i>Country Area</i> | <i>Up to maximum</i> | |
| | | A | € 60,00 | |
| | | B | € 60,00 | |
| | | C | € 60,00 | |
| | | D | € 70,00 | |
| | | E | € 80,00 | |
| | | F | € 85,00 | |
| | G | € 95,00 | | |
| | Other Staff | <i>Country Area</i> | <i>Up to maximum</i> | |
| | | A | € 40,00 | |
| | | B | € 40,00 | |
| | | C | € 45,00 | |
| | | D | € 60,00 | |
| E | | € 65,00 | | |
| F | | € 70,00 | | |
| G | € 75,00 | | | |

Flat rate for Daily Allowance (Art. 62)

Daily allowance for expenses may be paid where the employee has been away from his/her place of work for a period of at least twelve hours.

Table 12

| Country area | Flat rate for Daily Allowance |
|--------------|-------------------------------|
| A | € 120,00 |
| B | € 120,00 |
| C | € 120,00 |
| D | € 125,00 |
| E | € 130,00 |
| F | € 140,00 |
| G | € 155,00 |

The flat rate daily allowance is treated as pay and taxed accordingly on the amount exceeding Euro € 77,47 pursuant to art. 51 - 5, Decree. no. 917/86

In the event you claim a flat rate daily allowance for expenses, no other expenses will be reimbursed. Flat rate daily allowance for expenses is meant to cover living expenses such as meals and other incidental expenses. Accommodation does not fall under per diem allowance

Daily allowance for expenses may be increased by 50% of the above where the employee has been away from his/her place of work for a period of more than twelve hours

Table 13 – Travel and other reimbursable expenses (art. 4 DM of 23/03/2011)

| Expenses | Allowable Expenses | NOT Allowable Expenses |
|--|---|----------------------------|
| Actual expenses incurred for period longer than 12 hours including time spent travelling | Please refer to Policy for Travels in Italy + Flat rate for daily allowance (ref. to table 12) Period longer than 12 hours+ 50% of flat rate | Public Transport and Taxis |
| Per diem allowance is meant to cover living expenses such as meals. Accommodation does not fall under per diem allowance (please refer to reimbursement of documented expenses policy) | | |

Other Expenses (table no. 14)

| Expenses incurred | Allowable Expenses | documented expenses/ receipts required required |
|---|---|---|
| Registration fee for: - Conferences - Courses - Seminars | No limit; if conference fees include meals and accommodation no other expenses will be reimbursed | Invoice Receipt |
| Health insurance | No limit | Receipt |
| Mandatory vaccination | No limit | Receipt |
| Visa fees | No limit | Receipt |

Submission of expenses claims – Claiming expenses expiration deadline (Art. 63 bis and 64)

The procedures for reclaiming business expenditure, as set out in this policy, will apply to national and overseas travels. Expenses incurred on behalf of the University are to be submitted in detail on expense claim online portal within 60 days of the expense being incurred. Discretion may be allowed in the case of late submission of expenses claims where legitimate explanations exist for delays. Expenses incurred by the end of December are to be recorded within January 10.

Claims made against research awards must also comply with any additional terms and conditions made by the funding body. All expenses claims must be submitted within 5 years of the expenses being incurred. Expense reports older than 5 years are not eligible for reimbursement.

All claims must be supported by receipts, invoices or equivalent proof of payments.

Where a claim is made for multiple costs (all-inclusive tours, etc.), all expenses should be listed and the travel agency invoice must be submitted.

Where, in exceptional circumstances, claims are submitted without receipts, a full explanation/self-declaration (pursuant to art. 47 of law no. 445/2000) should be provided together with any other supporting documentation. Claims submitted without receipts or reasonable explanation will only be paid at the discretion of the Financial Manager (it may happen twice a year).

If a receipt is not in English, French, German, and Spanish, claimants are required to provide a translation into Italian.

Table 15 Claims of UNDOCUMENTED expenses

| Self declared expenses | Undocumented expenses | Lost or stolen invoice |
|---|---|---|
| Original document from the claimant To testify: a) name of claimant; b) amount paid; c) reason for payments. All-inclusive amount: claimant is required to provide itemized bills | Undocumented expenses Bills in foreign languages different from English, French, German and Spanish) | Self-declaration (art. 47 of D.P.R. 445/2000) |

Business trips abroad and foreign currency exchange rate (art. 66)

For business trips abroad, the last date of expense exchange rate must be used. If expenditure was made in a foreign currency, the amount requested to be reimbursed must be converted to Euro. Exchange rates may be obtained from the web page of Ufficio Italiano dei Cambi.

Cancelled business trips (Art. 67)

If you are unable to make your trip due to illness or if your trip is cancelled, you may be entitled to compensation of expenses incurred and avoid any penalty.

Travel Advances (Art.68)

Travel advances are intended to cover the 90% of employees traveling expenses such as airfare cost, accommodation expenses or registration fees for which estimate is available.

Travel advances are requested ten days before the trip (at least one day trip) takes place.

Travel advances must be returned, in 5 days' time, in case the trip is cancelled. In cases where a planned trip is canceled or indefinitely postponed, any advances must be reconciled. However, in certain cases (such as using the advances issued for another scheduled trip), it may be possible to have one outstanding advance.

Travel advances not refunded to the University by the end of the calendar year will be reported as additional wages on the traveler.

Travel advances will not be issued to travelers who have an overdue or delinquent advance.

Working time of employees on a business trip (Art. 69)

Employees on business trips must use the "Timeweb" online working time reporting system.

Employees who incur overtime on business trips will not be compensated for this time. Employees generally receive compensatory time.

The normal work day for an employee is a maximum 12 hours per work day.