



**University Regulations for Missions in Italy and Abroad - Amendment of Articles 7 and 8
(DR 721/2023 del 9/06/2023)**

THE RECTOR,

- HAVING REGARD TO** Law No. 240 of 30.12.2010 laying down rules on the organisation of universities;
- HAVING REGARD TO** the current Statute of the University of Cagliari, amended by R.D. 305 of 28.03.2022, published in the Official Gazette of the Italian Republic - general series - No. 88 of 24 April 2022;
- HAVING REGARD TO** the current University Regulation for Administration, Finance and Accounting;
- HAVING REGARD TO** Rector's Decree No. 85 of 03 February 2021, containing the University Regulation for missions in Italy and abroad;
- RECOGNISING** the need to amend the content of Articles 7 (Reimbursement of travel expenses) and 8 (Reimbursement of board and lodging expenses) in order to make equal, where permitted by the regulations in force and by the autonomy recognised to State Universities, the financial remuneration applicable to mission reimbursements for teaching and technical-administrative staff;
- HAVING REGARD TO** the resolutions by which the Academic Senate and the Board of Directors, at their meetings held on 31 May 2023, respectively approved and expressed a favourable opinion on the proposed amendment;
- RECOGNISING** therefore, that it is necessary to proceed with the amendment of the Rules as resolved by the competent collegiate bodies;

ISSUES THE FOLLOWING DECREE

ART. 1 - The “*University Regulations for Missions in Italy and Abroad*” is hereby issued, as amended in the annex that forms an integral part of this measure.

ART. 2 - The Rules, thus amended, shall enter into force on the day following the date of issue of this decree and shall be published on the University's website.

Approved by the Director General

The Rector
Prof. Francesco Mola
(signed with digital signature)

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REGULATION OF MISSIONS IN ITALY AND ABROAD

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ARTICLE 1

Definition

1. A teaching staff work assignment (hereafter ‘mission’) is defined as an activity carried out by a member of staff, on behalf of the University of Cagliari, outside their normal working place, in national and/or foreign territory. It also includes the undertaking of journeys by other individuals, in accordance with article XX. 2.2 of the Regulations, for the exclusive benefit of the University.
2. The objective of the mission must be in line with the University’s core functions.
3. Expenses incurred during a mission, including any reimbursement of such expenses, shall be understood as compensation for expenses incurred for travel undertaken in accordance with the preceding paragraph and documented in compliance with these Regulations.
4. The term Head of the Management Centre refers to the person authorised to utilise the expenditure budget. This may include the Rector, the Dean of the Faculty Council, the Head of the Department, the Director of the Research Centre (departmental, interdepartmental and inter-university), the Director of the University Service Centre, the Director General and the Board of Directors.

ARTICLE 2

Subject matter and scope

1. The following regulations govern the undertaking of missions by both permanent and fixed-term University of Cagliari employees.
2. Furthermore, missions may be authorised for personnel not employed by the University of Cagliari in the following cases:
 - a. employees of other (also foreign) universities and public administrations included in research programmes with costs charged to the relevant funds;
 - b. non-employees, including scholarship holders¹, PhD students, research grant holders, postgraduates and other persons who, as “research collaborators”, are included, where permitted, in research programmes with costs charged to the relevant funds. The authorisation of the Head of the Department for PhD students and those enrolled in Specialisation Schools is contingent upon the favourable opinion of the PhD Coordinator and the School Director.
 - c. third parties who are engaged by contract to undertake activities that are ancillary and instrumental to teaching and research, or study assignments. Lecturers and contract professors under Articles 25 and 28 of Presidential Decree 382/80;
 - e. students for reasons relating to teaching activities or if they are members of governing bodies of the university;
 - f. carers of disabled university staff who are not self-sufficient;
 - g. internal and external members of university bodies and/or official committees for tasks related to the performance of their duties.

In the absence of specific regulations governing lecturers, the aforementioned individuals are only eligible for reimbursement of their documented expenses (travel, accommodation, meals) in accordance with the established procedures. For the purposes of this reimbursement, they are treated in a manner consistent with that of administrative technical staff.

Those engaged in research (including PhD students, research contract workers and research fellows) and non-employees with assignments of a technical nature, for the performance of activities that are subsidiary and instrumental to research, or study or intellectual assignments, are entitled to reimbursement of travel expenses if the agreed remuneration or the amount of the grant awarded does not already include these expenses.

3. A mission allowance is granted when an employee is required to undertake their duties at a location that is at least ten kilometres from the municipal boundaries of their place of employment, for a minimum of four hours, and only if the mission has been duly authorised. Mission allowances are not applicable to activities conducted at an individual’s place of residence, even if the distance exceeds ten kilometres from the place of employment.
4. Mission costs are charged to the budget items earmarked for this purpose, as well as to the items intended

¹ Holders of ERASMUS and ERASMUSMUNDUS mobility grants are excluded, for which please refer to Article 15 of these Rules, and to the relevant Community Regulations.

for the execution of research programmes, services on behalf of third parties or projects.

ARTICLE 3

Authorisation to carry out missions

1. Missions must be carried out in the exclusive interest of the University and may be carried out after prior verification of the coverage of the relevant budget items and confirmation of the relevance of the object of the mission to the purposes for which the budget estimates have been entered.

Authorisations to undertake a mission may be granted by:

- a. The Rector for Deputy Pro-rectors, their Delegates and for all missions of an institutional nature (i.e. not attributable to individual research projects).
- b. Alternatively, authorisation may be granted by the Director General in the case of administrative technical staff, provided that the costs of the mission are charged to the budget items for which they are responsible.
- c. Managers may also grant authorisation for staff assigned to their Directorate, provided that the mission expenses are charged to their budget items.
- d. Similarly, Heads of Management Centres (Faculties/Departments/Interdepartmental Centres/University Service Centres) may grant authorisation for teaching and technical-administrative staff belonging to or assigned to the Management Centres, provided that the mission expenses are charged to their own budget items.

2. In the case of missions funded by research programmes, authorisation is granted by the Head of the Management Centre, subject to the approval of the research project leader and verification of coverage.

3. An employee who is on special leave, ordinary leave or leave of absence, except as provided in the following paragraph, shall not be permitted to undertake missions.

4. In accordance with Article 10 of Law 311/58, lecturers on study leave abroad are not permitted to undertake missions. Similarly, Article 17 of Presidential Decree 382/80 states that lecturers authorised to devote themselves exclusively to scientific research activities are also ineligible. Finally, Article 8 of Law 349 applies to full assistants on special leave for reasons of study or scientific/academic research. In the case of lecturers on leave of absence for political office, holders of research funds, or formally included in research groups, as well as researchers, authorisation to undertake a mission is only granted in the context of research. Reimbursement of documented expenses (registration, travel, accommodation and meals) is the only entitlement in such cases.

5. It is understood that, while authorisation is compulsory for all teaching, managerial, technical and administrative staff, the day and time of the start and end of the mission must be recorded in a declaration by the employees themselves. Personnel on assignment must maintain a record of their movements in accordance with the requirements set forth in Article 4.

6. Authorisation for the mission must normally be requested at least five days before its commencement. In the case of requests for advance payment of expenses, authorisation must be requested at least 15 days before departure. In exceptional cases of necessity and urgency, authorisation may be requested up to the day before departure, provided that the relevant documentation is submitted.

ARTICLE 4

Authorisation measure

1. Authorisation to undertake missions must be obtained in writing prior to the mission and must include the following information:

- a. The name, surname and position of the person authorised to carry out the mission and the department to which he/she belongs.
- b. The location of the mission (with an indication of any intermediate stopovers).
- c. Date and time of the start of the mission and its duration.
- d. The purpose of the mission.
- e. Means of transport to be used to reach the place of assignment (with appropriate justification and authorisation if it is an alternative means of transport).
- f. Budget items against which the costs of the mission are to be charged.
- g. Name, surname and position of the person authorising the mission.

2. The accuracy and completeness of the information contained in the authorisation measure shall be the responsibility of those completing it, each for the part for which he/she is responsible.

ARTICLE 5

Duration of the mission

1. For the purposes of reimbursement of expenses and insurance cover, the period between the date of departure and the date of return from the place of employment or residence, whichever is more convenient for the Administration, shall apply.

2. For missions lasting between 4 and 8 hours (provided they are carried out at a distance of at least 10 km), travel expenses and a meal will be reimbursed. For missions lasting between 8 and 12 hours, travel expenses and two meals are reimbursed. For missions lasting more than 12 hours, travel expenses, meals and accommodation are reimbursed.

3. The maximum duration of uninterrupted missions in the same place on Italian national territory cannot exceed 240 days; this limit is reduced to 180 days for missions in EU or non-EU countries. An exception to this limit is made for missions abroad undertaken by the University's doctoral students as part of their mobility in connection with their study and training activities, for which the duration may exceed 180 days, in accordance with the provisions of the Doctoral Regulations.

With effect from 31 January 2020, an exception to this limit will also be made for missions undertaken by lecturers on study leave abroad (art. 10 Law 311/58) who are authorised to devote themselves exclusively to scientific/academic research (art. 17 Presidential Decree 382/80) and for full assistants on special leave for study or scientific research (art. 8 Law 349/58), for whom the maximum duration will be set at the duration of the leave or the authorisation to devote themselves exclusively to research in their field.

4. Should the mission exceed 10 days, the individual concerned is required to submit a request for authorisation to the Head of the Management Centre at least 15 days prior to departure.

In the case of teaching staff, in addition to the above, if the duration of the mission exceeds 30 days, or in any case interferes with the teaching/research activities to be carried out by the person concerned, the Head of the Management Centre must inform the Head of the Department and the Dean of the Faculty Council, who will be responsible for taking the necessary measures to ensure the proper performance of the aforementioned activity.

ARTICLE 6

Means of transport

1. The choice of means of transport must meet criteria of efficiency and economy. Staff authorised to carry out a mission are obliged to use regular means of transport, unless they have been authorised to use alternative means.

2. **Regular means are those that are generally used to carry out missions:**

- trains;
- ships;
- aircraft;
- means of urban transport;
- the use of taxis for the connection of the place of mission with the airport (round trip) and for travel within the city. In any case, the use of taxis must be justified for reasons of rapidity and urgency in relation to the use of public transport.

3. **Alternative means are those for the use of which prior authorisation is required:**

- one's own means;
- the means of the Administration (when not used for representation);
- rented vehicles (in the absence of alternatives or if more cost-effective);

4. The use of alternative means, whether for missions in Italy or abroad, is always subject to prior authorisation. Authorisation is granted in accordance with Art. 3, para. 1 of these regulations.

The use of alternative means, in compliance with the relevant rules, may be authorised by the Head of the Management Centre when:

- it is necessary to reach the place of assignment or to return to headquarters with justified urgency;
- the destination of the mission is not served by regular means of transport, or the timetable of such means is incompatible with the logistics of undertaking the mission;
- no university vehicle is available;
- the mission involves transferring to several locations on the same day;
- easily perishable, heavy and/or bulky items and material are to be transported;
- is in any case more economically advantageous for the Administration, subject to sufficient justification (e.g.

several persons taking part in the mission with the same vehicle, savings on accommodation and/or meals).

5. The Head of the Management Centre shall issue authorisation for the use of personal vehicles, or any other vehicle at the disposal of the person undertaking the mission, only after the authorised person has provided a written declaration that the University is released from any liability arising from the use of the said vehicles. It is understood that personal vehicles must be in order with the compulsory insurance coverage required in Italy and in foreign countries, whether passed through or as a destination.

6. In the event of unauthorised and unjustified use of alternative means of transport, the appointee sent on a mission will only be reimbursed to the extent of the corresponding bus/train journey, excluding supplements.

7. Non-teaching staff, authorised to travel by their own means, are entitled to normal insurance cover and payment of the amount equal to the cost of the public transport ticket for that journey (excluding air travel); for the purposes of the aforementioned insurance cover, the person concerned must submit a request to the competent office of the Central Administration accompanied by a copy of the authorisation to use their own means of transport.

ARTICLE 7

Reimbursement of travel expenses

1. For the purpose of determining the reimbursement of travel expenses, the place of departure shall be deemed to be the place of employment or, if more favourable to the administration, the place of residence of the staff member. If the destination of the mission is the same as the place of residence of the staff member, only the travel expenses shall be reimbursed.

2. In the case of rail travel, in addition to reimbursement of the cost of the ticket for the various classes (excluding management) for teaching, managerial, technical-administrative and equivalent staff, reimbursement is also due for any supplements or reservations.

3.1. Teaching staff, technical-administrative staff who, in order to carry out their duties (audit, control, inspection), must normally travel to the places to be checked/inspected, and technical-administrative staff who, for collaborative or contractual agreements, must travel to the other University sites in Sardinia (Decentralised University and Uniss), are entitled to use their own means of transport.

3.2. For journeys to destinations other than those indicated in paragraph 3.1., technical and administrative staff not assigned to verification, control and inspection duties must duly justify their request by complying with the reasons indicated in article 6, paragraph 4 of these Regulations. After verification of the existence of these conditions, such staff may be authorised to use their own vehicle if the Administration's service vehicles are not available.

3.3. Staff members referred to in points 3.1 and 3.2 who are authorised to use their own vehicle shall be entitled to an allowance per kilometre equal to one fifth of the cost of one litre of Agip unleaded petrol (Italian tariff at the time of the mission). The staff concerned must declare the number of kilometres travelled on their own responsibility. Expenditure relating to the use of a staff member's own car and necessary for carrying out the mission, such as motorway tolls, garage and/or parking fees, will be reimbursed on presentation of valid receipts.

4. Reimbursement of travel expenses will only be made on presentation of the original ticket, or in the case of an airline ticket, the receipt issued by the travel agency or directly by the airline company, showing all details of the journey and the boarding pass.

If the ticket does not indicate the price, a statement from the agency that issued the ticket or a receipt of payment must be provided.

If a cumulative ticket has been issued for several staff members and/or students and there is only one original, a copy of it must be attached, together with the self-certifications of each designated mission member indicating the actual cost paid by that person.

Air tickets purchased online by credit card may be reimbursed upon presentation of a copy of the purchase receipt. In the case of electronic tickets, the paper document (electronic invoice/receipt downloaded from the website) indicating the passenger's first name and surname, the flight code, the date, the price paid and the boarding cards must be presented for reimbursement.

5. Documents submitted in place of the original ticket and any boarding cards (copies or duplicates, statements issued by travel agencies) do not entitle the claimant to a refund. However, in exceptional cases of theft or loss of the ticket, reimbursement of the relevant expenses will be allowed on presentation of a copy of the report of theft or loss submitted to the competent authorities. Alternatively, a declaration in lieu of an affidavit may be submitted in accordance with current legislation. The University administration reserves the right to carry out appropriate checks.

6. If the foreign transport company retains the original ticket, it is up to the person concerned to issue a replacement self-certificate containing all the details of the ticket (price, date and route) or a copy endorsed with the same ticket.
7. Reimbursement of public transport (train, bus, metro) expenses incurred at the place of assignment is permitted.
8. If a taxi is used, the routes must be justified. For missions abroad, for staff members who have opted for documented reimbursement, the cost of a taxi in the urban area of the place of mission may be reimbursed up to a daily limit of €25.
9. Expenditure on additional amounts for tickets purchased directly on public transport (train/bus) is reimbursable, except for fines imposed for not having a ticket.
10. Documented expenses for parking at Cagliari-Elmas airport (for a maximum of 5 days of the mission) may be reimbursed; alternatively, the use of a taxi will be reimbursed on presentation of the receipt.
11. Personnel authorised to use hired means of transport must present the invoice issued by the company that provided the means of transport.

The use of hired vehicles, authorised in advance, is permitted in one of the following cases:

- a) Cost-effectiveness, i.e. when it is more economical than using regular means of transport. Cost-effectiveness must be demonstrated by the staff member concerned by comparing the total expenditure (travel, meals and/or accommodation) that would be incurred by using regular means of transport with the equivalent expenditure for the same journey incurred by using the alternative means of transport. When making the request, the person concerned shall indicate all the relevant information needed to compare the two options;
- b) where the place of mission is not served by rail or other ordinary or regular means of transport or where the timetable of the regular means of transport is incompatible with undertaking the mission; or
- c) when there is a need to transport perishable, fragile, heavy or bulky goods, to be specified by the person concerned.

If at least one of these conditions is not met, the authorised staff member who opts to use an alternative means of transport shall be reimbursed only for the cost of the cheapest regular means of transport.

The use of a hired vehicle shall entitle the hirer to reimbursement of the hire charge and other documented expenses necessary to ensure the normal operation of the vehicle during the mission.

12. For domestic and international flights, reimbursement is permitted for Economy class tickets only. The business fare is permitted if the airline offers tickets at the same price as the economy fare.
13. Reimbursement of business class tickets may be allowed for transcontinental flights of more than five hours made by university employees, only if they are financed by external funds or if they are related to institutional missions carried out by employees expressly authorised by the Rector to represent the University of Cagliari.
14. In any case, the limits set by the specifications or guidelines of specific funds, programmes and/or projects, which may be more restrictive in this area, remain unchanged.
15. In exercising the option of using the business fare, where permitted, the principle of cost-effectiveness must always be respected, which requires the choice of the most economically advantageous option available on the market at the time the ticket is purchased, using the shortest route.

ARTICLE 8

Reimbursement of accommodation and meals

1. In addition to travel expenses, expenses incurred for accommodation and meals may be reimbursed, upon presentation of valid receipts (invoices or receipts). It should be noted that, for mission assignments, staff are entitled to reimbursement of expenses for overnight stays in a hotel in their entitlement category and for one or two meals per day, within the limits set by the regulations in force.
2. For missions in Italy and abroad, reimbursement covers:
 - a) accommodation costs;
 - b) meal expenses.
3. Expenditure Limits

3.1. Accommodation costs (bed + breakfast) in hotels or other facilities:

Reimbursement of the price of a single room within the limits set by the regulations in force, namely

Italy

- teaching staff, managers, staff in categories EP and D and non-employee staff referred to in Art. 2(2): 4-star hotel (maximum).
- technical administrative staff, categories C and B: 3-star hotel (maximum).

Foreign

- teaching staff, managers, staff in categories EP, D and staff referred to in Art. 2(2): 4-star hotel (maximum).
- technical administrative staff, categories C and B: 3-star hotel (maximum).
- In the case of missions exceeding ten calendar days, reimbursement of the cost of overnight stays in a flat or tourist-hotel residence, (of a category equivalent to the hotel category due) is allowed, if more convenient than a hotel stay and upon presentation of appropriate documentation, also by means of a declaration in lieu of affidavit.

3.2. In the event that single rooms are not available, a refund of the single use double room is permitted. Conversely, if the invoice indicates accommodation in a double room, without specifying single use, 50% of the cost of the double room shall be reimbursed, or up to the price of the single room, unless the cost of the room varies according to the number of occupants.

3.3. Reimbursement of the cost of breakfast at the hotel is permitted, while reimbursement of extra expenses such as telephone charges is excluded. Breakfast may be reimbursed, even if it is not included in the accommodation receipt and cannot in any case be considered a meal.

3.4. Reimbursement of accommodation costs in hotels of a higher category is permissible if these are the venue of the conference/course/seminar and the hotels of the permitted category are so far away as to make it impossible to participate in the event on time and to cause justified inconvenience to the person authorised to carry out the mission.

3.5. Any other case that constitutes an exception to the use of the permitted hotel categories must be adequately justified in terms of logistics and economic viability.

3.6. Exceeding the expenditure limits for accommodation is considered justified in the case of staff sent on missions to accompany and work with higher-ranking employees.

3.7. Meal expenses

Italy

- a maximum of €80 to Professors, Managers, Clerical Staff and non-employee personnel of the University of Cagliari indicated in paragraph 2 of Article 2 of these Regulations (1 or 2 receipts);
- for missions lasting between 4 and 8 hours, the above amounts are to be reduced by half.

Foreign

- The person in charge is obliged to choose in advance whether to opt for lump sum reimbursement (as per Art. 9) or documented reimbursement, indicating this on the mission authorisation form.
- If a documented reimbursement is chosen, only the sums actually incurred may be reimbursed, within the limits indicated in the table in Annex A.

3.8. The costs of meals and overnight stays are reimbursed within the limits set by the applicable rules and regulations.

3.9. The Rector, the Deputy Pro-rector and the staff delegated or authorised by the Rector, who represent the University of Cagliari at special public events and institutional events of national and international scope, with the specific purpose of liaising with public authorities or prominent personalities of the academic and scientific world, may exceed the daily meal limit, indicated in Paragraph 3.7, by a percentage equal to 50%, up to a maximum eligible expense for reimbursement of 120 euros.

4. Documentation for the consumption of meals (invoice or receipt) is deemed to have been produced when the document contains the name of the caterer, the name of the person carrying out the mission, the amount paid and the reason for payment. The receipt must contain the name of the person carrying out the mission; it must also contain an analytical description of the operation carried out with an indication of the nature, quantity and quality of the services.

5. If the mission is carried out in a location without refreshment facilities, or if the person in question is unable to use refreshment facilities, a daily flat-rate reimbursement of €15.49 is allowed. The absence of facilities of catering services must be justified by a special declaration by the employee sent on the mission.

6. All supporting documents for expenses must relate to the dates of the mission.

ARTICLE 9

Alternative arrangements for missions abroad

1. For missions lasting more than one day, in addition to the itemised reimbursement of travel expenses, a lump-sum reimbursement may be authorised in advance, at the request of the person concerned, within the limits indicated in Annex B (according to the geographical area indicated in Table C). This amount is an alternative to the documented analytical reimbursement referred to in Article 8. The alternative reimbursement shall be made for each 24-hour mission and shall be taxable in accordance with the provisions of art. 51,

paragraph 5, of Presidential Decree No. 917 of 22.12.1986.

2. The alternative mission allowance shall not be paid if the staff member on mission is provided with accommodation paid for by the administration, other administrations or bodies, Community institutions or foreign States. In that case, in addition to the travel expenses to be documented, accommodation and meals expenses shall be reimbursed up to the daily maximum specified in Annex A.

3. In the event of continuation of the mission for more than 12 consecutive hours, an additional sum equal to half of the amounts indicated in Annex B shall be paid by way of reimbursement. This allowance shall not be paid where the person on mission is accommodated in premises paid for by the Administration, other administrations or bodies, EU Institutions or Foreign States, in which case the provisions of Annex A shall apply to the daily expenses allowance.

4. Where the lump sum reimbursement rate is used (alternative mission agreement), no reimbursement shall be made for the use of public transport or taxis.

5. The alternative mission agreement is applicable to the entire mission and only to staff of the University of Cagliari.

ARTICLE 10

Other expenses eligible for reimbursement

1. Reimbursement is also available for compulsory vaccinations and entry visas required by the country of destination, and for medical insurance where not covered by the National Health Service. These expenses will be reimbursed on presentation of receipts and will not be included in the alternative assignment agreement.

2. Health assistance for Italian citizens working abroad is provided by the Ministry of Health on the basis of Presidential Decree No. 618/1980, through specific agreements that can be consulted on the website of the said Ministry. In the case of insurance policies for foreign countries with which no agreements have been drawn up, or where such agreements do not provide adequate health cover, reimbursement is possible within the limits of the basic insurance formula, unless special cases are considered.

ARTICLE 11

Advance payment of mission expenses

1. An employee who is authorised to undertake a mission of at least 24 hours is entitled to an advance of 75% of the total remuneration due for the mission.

2. For missions abroad with documented reimbursement, the advance granted may not exceed the hotel and travel expenses budgeted.

3. For missions abroad with alternative arrangements, the advance will include travel expenses and 90% of the amount due as set out in Annex B.

4. The request must be sent to the Head of the Management Centre in good time before the actual start of the mission (at least 15 days before departure) and must indicate the expected expenditure, determined according to the provisions of the laws and regulations in force. To this end, all relevant documents (invitations or registration forms, etc.) shall be attached, if possible, at the same time as the reimbursement for the mission.

5. The advance may be credited to the applicant's bank account.

In the case of the purchase of a low-cost air ticket, the advance may be paid inside 15 days but not before 60 days.

6. Upon completion of the mission, the staff member who requested and received the advance is required to submit the necessary documents for mission settlement within a timeframe of no more than 60 days.

7. In the event that the mission is not completed or if the advance exceeds the total remuneration to be paid, the entire amount or, in the second case, the difference shall be recovered by the liquidation office within 30 days of the end of the mission and, in any case, as soon as possible.

If a mission is terminated due to serious and justified health or service-related reasons, or if the mission is no longer carried out for other serious and justified reasons, the expenditure already incurred that is no longer recoverable, or any penalties imposed for reimbursement by third parties, may be reimbursed, subject to the assessment of the administration.

8. Except in the exceptional circumstances provided for in paragraph 9 below, it is forbidden to grant advances to staff not employed by the University.

9. Notwithstanding the prohibition referred to in paragraph 8, the head of the administrative centre responsible for the budget to which the mission expenses are charged may, in duly substantiated exceptional cases, grant mission advances to non-employee staff in accordance with Art. 2 para. 2 (b) of these Rules, provided that the conditions set out below are also met:

- a) there must be a specific item in the budget of the research agreement/contract for the missions of the staff referred to in point 9;
- b) for the same research, the above-mentioned non-employee personnel must be formally identified as members of the research team or as research collaborators involved in specific research projects/programmes;
- c) the personnel in question must have an ongoing study or employment relationship with the University of Cagliari;
- d) the above-mentioned personnel must be the beneficiaries of a grant, cheque or indemnity that represents a guarantee for the University in the event of the need to recover the advance paid, which can be done through the bodies responsible for the settlement of the various claims.

ARTICLE 12

Congresses, Conferences, Courses and Seminars

1. All documented expenses incurred in registering for congresses, conferences, courses and seminars will be reimbursed. Where the registration fee includes board and/or lodging, reimbursement will be made based on duly documented receipts, in addition to duly documented travel expenses, except as provided in the Alternative Arrangements for Missions Abroad.
2. Reimbursement of the above-mentioned expenses is also possible if they have been purchased through packages or agency services, in which case the invoice/receipt from the agency providing the service shall be paid. The invoice must specify all the services included in the price paid.
3. As an alternative to the reimbursement of expenses to the person in charge, the participation fee for conferences, congresses, courses, seminars, etc. may be managed, ordered and paid directly by the Management Centre as any other expenditure for the purchase of goods and services.
4. Participants in courses, conferences, congresses and seminars must present a certificate of attendance or, in very exceptional cases, valid self-certification. If the visit is for scientific/academic meetings, study or research of materials held in other Italian or foreign universities, libraries or museums, the person concerned must obtain a certificate stating the date, duration and reason for the visit. In very exceptional cases, a self-certification may be submitted. The Administration reserves the right to carry out appropriate checks.
5. Staff not employed by the University of Cagliari who are called upon to hold courses, seminars, conferences or similar activities at the University itself may, in addition to the reimbursement of board, lodging and travel expenses in the manner and to the extent provided for in these regulations, also receive a lump-sum allowance of a maximum of €300.00 per seminar; this allowance is subject to withholding tax. The Board of Directors may periodically amend this limit.

ARTICLE 13

Miscellaneous provisions

1. Mission expenses for persons participating in selection committees for competitions shall be borne by the body which itself announced the competition and/or is responsible for appointing the committee. Mission expenses for members of committees for the confirmation of appointments (whether at full professor, associate professor or researcher level) shall be reimbursed by the university to which they belong.

ARTICLE 14

Deadline for submission of documentation

1. Personnel who are sent on missions without requesting an advance for the payment of the sums due must present, within six months of the end of the mission, all the documents completed in their entirety. The documentation can be found on the University website: (UniCa>Ateneo>Organisation>Personnel, Organisation, Performance>Personnel Salary Department T.A. and Missions>Missions Forms) or at https://www.unica.it/unica/it/modulistica_sett_stip_ta.page : and serves to provide:
 - a. Prior approval to carry out the mission.
 - b. Request for advance payment of mission expenses.
 - c. Mission statement.
 - d. Request for reimbursement of expenses.
 - e. Certificate of participation or self-certification in accordance with Presidential Decree No. 445/2000.
 - f. Authorisation to use alternative means of transport.
2. For the reimbursement of expenses incurred, official and valid documents (date, service provided, amount paid, etc.) must be attached in their original form and with a heading; if the documents are in a foreign

language² a self-certification must be provided by the interested party in accordance with Presidential Decree no. 445/2000, completing and explaining the expenses incurred.

3. Reimbursement by travel agencies is allowed, accompanied by the original tickets.

ARTICLE 15

Missions for Erasmus plus programmes

1. Staff mobility grants which may be applied for under the EU's Erasmus Plus programme, as established by EU Regulation No. 1288/2013 and subsequent amendments and additions, provide for a contribution from EU funds to cover all costs incurred during the period of the grant. In order to reconcile the provisions of Community law and national tax law, all mission expenses incurred by teaching and non-teaching university staff in the context of Erasmus Plus programmes must comply with the limits set out in the specific EU guidelines and must be documented, since payment of the sums spent on mobility can only be made tax-free by means of itemised reimbursements³.

2. Student mobility grants shall in any event be subject to the exemptions guaranteed and confirmed by the national legislator⁴.

3. For the whole discipline of the Erasmus plus mobility programmes and subsequent modifications and additions, please refer to the mobility agreement stipulated between the National Institute for Documentation on Innovation and Educational Research (INDIRE) and the University of Cagliari; please also refer to the specific Community programme, which can be consulted at the following web address: <http://ec.europa.eu/programmes/erasmus-plus/>⁵.

ARTICLE 16

Final Provisions

1. For matters not expressly provided for in these Rules and for any updating of the limits on mission expenses, reference shall be made to the rules applicable to public administrations.

2. Notwithstanding the provisions of this Regulation, where the rules of EU and international law applicable to specific agreements/programmes/contracts financed by international institutions provide for reimbursement of mission expenses in excess of the limits laid down in this Regulation, the abovementioned EU and international rules shall apply without prejudice to the latter.

3. The Heads of Offices, Sector Managers assisted by their relative administrative secretariats, shall take all the necessary measures to control expenditure and shall check, in addition to compliance with the limits laid down by law and by these rules, that expenditure is consistent with the places and times of missions. On the basis of the principle of economic control of expenditure, the Sector Manager may also authorise the reimbursement of specific travel and daily expenses which, by their nature, are not covered by these Rules but which represent a documented saving for the administration.

4. The entry into force of these Rules shall entail the immediate effectiveness of their content and the repeal of the previous provisions.

5. These Regulations shall enter into force on the day following the date of the Rectoral Decree issuing them.

² Excluding English, French, German and Spanish.

³ Pursuant to Article 51(5) of TUIR - Presidential Decree 917/1986.

⁴ According to the provisions of Article 1(50) of Law No. 208 of 28 December 2015 (Stability Law 2016).

⁵ The web address is updated annually. For any clarifications please contact the ISMOKA office and consult the Erasmus Mobility pages published on the University website.

ANNEX A

Expenses for missions abroad, related to **food/meals** in the following daily limit:

AREA	Class 1	Class 2
A	€ 60	€ 40
B	€ 60	€ 40
C	€ 60	€ 45
D	€ 70	€ 60
E	€ 80	€ 65
F	€ 85	€ 70
G	€ 95	€ 75

Class 1 refers to teaching staff, managers, staff in categories EP, D and staff referred to in Article 2, paragraph 2 of the Mission Regulations.

Class 2 refers to other technical administrative staff.

ANNEX B

Alternative mission arrangements.

Area	Class 1	Class 2
A	€ 120	€ 120
B	€ 120	€ 120
C	€ 120	€ 120
D	€ 125	€ 125
E	€ 130	€ 130
F	€ 140	€ 140
G	€ 155	€ 155

Class 1 refers to teaching staff, managers, staff in categories EP, D. Class 2 refers to other technical administrative staff.

ANNEX C

Area classification of foreign countries

A	Afghanistan
A	Iran
A	Bulgaria
A	Australia
A	Malta
A	Nauru Rep.
A	Papua New Guinea
A	Greece
A	Spain
A	Portugal
A	Eritrea
A	Ethiopia
A	Djibouti
A	Romania
A	Hungary
A	Rwanda
A	Syria
A	Somalia
A	Uganda
A	Zimbabwe
A	Botswana
A	Burundi
A	Mozambique
A	Cyprus
A	Comoros
B	Spain - Madrid
B	Kyrgyzstan
B	Latvia
B	Azerbaijan
B	Lithuania
B	Moldova
B	Russia - Russian Federation
B	Tajikistan
B	Turkmenistan
B	Ukraine
B	Uzbekistan
B	Belarus
B	Estonia
B	Georgia
B	Armenia
B	Kazakhstan
B	Canada
B	Slovakia
B	Czech Republic
B	Egypt
B	Ireland

B	Kiribati
B	New Caledonia
B	New Zealand
B	Solomon
B	Samoa
B	Tonga
B	Tuvalu
B	Vanuatu
B	Costa Rica
B	Fiji
B	Madagascar
B	Malawi
B	Maldives
B	Mauritius
B	Monaco (Principality)
B	Seychelles
B	Zambia
B	Iraq
B	Kenya
B	Pakistan
B	Bangladesh
B	Sri Lanka
B	Uruguay
B	Angola
B	Finland
B	Lesotho
B	Mexico
B	Namibia
B	Poland
B	Republic of South Africa
B	Swaziland
B	Tanzania
B	Chile
B	Cuba
B	Jamaica
B	Guatemala
B	Honduras
B	Iceland
B	China People's Rep.
B	Finland - Helsinki
B	Nepal
B	India
C	Bahama
C	Nicaragua
C	Barbados
C	Saint - Lucia
C	Saint Vincent and the Grenadines
C	Belize
C	Bhutan
C	Colombia
C	Dominican Republic
C	Dominica

C	El Salvador
C	Grenada
C	Haiti
C	Israel
C	Sudan
C	Malaysia
C	Philippines
C	Hong Kong
C	Macedonia
C	Paraguay
C	Serbia and Montenegro
C	Slovenia
C	Albania
C	Burma
C	Bosnia and Herzegovina
C	China Taiwan
C	North Korea
C	Croatia
C	Ecuador
C	Jordan
C	Sweden
C	Norway
C	Morocco
C	Mongolia
C	Panama
C	Tunisia
C	South Korea
C	France
C	Great Britain
C	Liberia
C	Singapore
C	Benin
C	Cambodia
C	Argentina
C	Denmark
C	Peru
C	Thailand
C	Bolivia
C	Indonesia
C	Russia - Fed. Russian Moscow
C	Turkey
D	Mali
D	Niger
D	Senegal
D	Togo
D	Burkina
D	Algeria
D	Cape Verde
D	Viet Nam
D	Great Britain - London
D	Sierra Leone
D	Cameroon

D	Central African Republic
D	Chad
D	Suriname
D	Trinidad and Tobago
D	Venezuela
D	Brazil
D	Guyana
D	Luxembourg
D	Belgium
D	Laos
D	Congo
D	Ivory Coast
D	Ghana
D	France - Paris
D	Libya
D	Mauritania
D	Nigeria
D	Sao-Tome and Prince
D	Congo (ex-Zaire)
D	Gabon
D	Gambia
D	Guinea
D	Guinea - Bissau
D	Equatorial Guinea
E	Belgium - Brussels
E	Yemen
E	Kuwait
E	United States of America
E	Bahrain
E	Oman
E	Qatar
E	Saudi Arabia
E	United Arab Emirates
E	Japan
E	Austria
F	United States - Washington
F	Germany
F	The Netherlands
F	United States - New York
G	Liechtenstein
G	Germany - Bonn
G	Germany - Berlin
G	Lebanon
G	Austria - Vienna
G	Japan - Tokyo
G	Switzerland
G	Switzerland - Geneva
G	Switzerland - Bern