

Attachment

OPERATIONAL INDICATIONS FOR THE MISSIONS OF PhD STUDENTS (ref. New Mission Regulations – Rectoral Decree no. 1657/2024)

Reimbursement of travel expenses

PhD students are required to use ordinary means of transport, as defined in the Mission Regulations.

Exceptionally, they can be authorized to use their own vehicle upon authorization of the Coordinator which will include the concerned reasons. The request for authorization is equivalent to a declaration of possession of a valid driving license and that the means of transport complies with the provisions of current traffic legislation, subject to any checks by the Administration. In any case, the use of one's own vehicle, where authorized, relieves the Administration from any liability deriving from its use.

Reimbursement of travel expenses can only take place upon presentation of the original travel ticket or a photocopy thereof; in the case of tickets purchased online with a credit card, the documentation necessary to obtain a refund must include: confirmation of the online booking or ticket, any receipt and the boarding pass or equivalent document.

Reimbursement of overnight stay expenses

The reimbursement is subject to the presentation of

- a suitable invoice or tax receipt, addressed to the applicant, referring to the overnight stay in a single room, in the sizes and within the limits set out in Table A attached to the Mission Regulations, issued by the accommodation facility;
- the relevant tourist tax, if existing in the place covered by the mission.

In the case of PhD students who book jointly for the same accommodation facility, they must agree in advance so that individual receipts/invoices are issued to each of them. If this is not possible, for example for reservations made on web portals (e.g. Booking), which do not allow the division of the expense into portions, the applicants must produce an appropriate self-declaration which, jointly signed by the interested parties, certifies that the expense must be divided into portions, otherwise it will be fully refunded to the person who advanced it during the booking phase.

Reimbursement of living expenses

Reimbursement is eligible for food expenses incurred during the mission or along the route, including the airport or station of departure, during the outward and return travel times, in the amounts and within the limits set out in Table A attached to the Mission Regulations.

An exception to the limits set out in Table A are the costs of participation in social dinners and documentable events scheduled within the event related to the mission, which do not contribute to reaching the daily maximum and may exceed the limit set out in the table.

It is specified that, for PhD students who go abroad for a period of at least 16 consecutive days and who have requested for the 50% increase in the scholarship, as required by current legislation, only accommodation and travel expenses (to and from the place of mission) will be reimbursed. "**Place of mission**" must be understood as the city where the activity for which the mission authorized is carried out. Therefore, it is specified that in the event of an increase in the scholarship, the expenses incurred for daily transport (e.g. METRO season tickets) are not reimbursable, they remain recognizable in cases where the increased scholarship is not paid.

Eligibility characteristics of expense receipts

The reimbursement is subject to the presentation of a suitable formally and fiscally correct invoice/receipt, within the limits of the table attached to the Mission Regulations, which shows the details of the expenses incurred. The "voce/miscellaneous" item will be considered valid exclusively if the provider (shop/restaurants/etc), incontrovertibly, provides a service of serving drinks and food to the public.

Payment by credit/debit card does not replace the receipt.

Pursuant to Law no. 207/2024, as implemented by the note prot. 2260/2025 signed by the General Director, reimbursements for expenses for food, accommodation, travel and transport do not contribute to forming income only if **supported with traceable methods** (bank or postal transfer, debit or credit cards, prepaid cards, etc.). Otherwise, expenses incurred through the use of cash will still be reimbursed, but will be subject to taxation and will contribute to forming income.

Therefore, for each expense incurred, the type of payment must be indicated in the reimbursement request form and at least one of the following types of document must be attached:

- expense receipt with indication of the type of payment made (e.g. receipt with the wording electronic payment);
- certification of the type of payment made (e.g. credit card receipt);
- expense receipt without indication of the type of payment made.

INDICATIONS FOR REQUESTING A REFUND MISSION CARRIED OUT UPON AN ADVANCE REQUEST

The refund request must always be submitted; with reference to the method, please refer to what is indicated in the circular with reference to the type of scholarship.

Mission in Italy

La richiesta di rimborso deve essere presentata ai sensi della Circolare, includendo i **giustificativi delle spese sostenute** (anche quelle oggetto di richiesta di anticipo).

L'ufficio competente verificherà l'ammontare del rimborso dovuto e procederà:

- a. alla liquidazione della somma ulteriormente dovuta;
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- b. al recupero, anche parziale, dell'anticipazione, nel caso in cui l'entità del rimborso dovuto sia inferiore alla somma anticipata.

The reimbursement request must be submitted in accordance with the Circular, including the **supporting documents for the expenses incurred** (including those subject to the advance request).

The competent office will verify the amount of the refund due and will proceed to:

- a. the liquidation of the sum further due;
OR
- b. the recovery, even partial, of the advance, in the event that the amount of the reimbursement due is less than the sum advanced.

Mission abroad

In case of analytical reimbursement option

Once returned from the mission, the PhD student must produce a reimbursement request, attaching all the supporting documents for the expenses incurred (including those subject to an advance request).

The competent office will verify the amount of the refund due and will proceed to:

- a. the liquidation of the sum further due;
OR
- b. the recovery, even partial, of the advance, in the event that the amount of the reimbursement due is less than the sum advanced.

Option for alternative mission treatment (use the flat rate system for missions abroad)

L'ufficio competente verificherà l'ammontare del rimborso dovuto per il viaggio, sulla base dei giustificativi di spesa e dell'entità da corrispondere a saldo per il trattamento alternativo; dunque, procederà:

- a. alla liquidazione della somma ulteriormente dovuta;
OPPURE
- b. al recupero, anche parziale, dell'anticipazione, nel caso in cui l'entità del rimborso dovuto sia inferiore alla somma anticipata.

Once returned from the mission, the PhD student must produce a reimbursement request, attaching:

- proof of expenses for the anticipated trip (ticket, receipt, boarding pass, etc.);
- self-declaration of stay in the foreign country, with dates of stay and signatures of Supervisor and Coordinator.

The competent office will verify the amount of reimbursement due for the trip, based on the expense receipts and the amount to be paid as according to the flat rate system ("trattamento alternativo"); therefore, the office will proceed to:

- a. the liquidation of the sum further due;
OR
- b. the recovery, even partial, of the advance, in the event that the amount of the reimbursement due is less than the sum advanced.