

**ON MISSIONS**

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01.	18.03.2024	18.03.2024	<b>Amendment</b> Resolution No. ET-41/2024 (14 March) <ul style="list-style-type: none"> <li>– the Head of Finance will be responsible for handling issues arising during the financial accounting of missions (e.g. checking the eligibility of an invoice);</li> <li>– clarifying the amount of fuel consumption, including the amounts eligible for electric and hybrid plug-in vehicles under current legislation;</li> <li>– clarifying the duration of the mission;</li> <li>– increasing the per diem to €55 per day for the US, compared to the previous non-destination specific rate of €40 per day, due to higher costs.</li> </ul>

 <b>CORVINUS UNIVERSITY</b> of BUDAPEST	<b>PROVISIONS OF THE PRESIDENTIAL COMMITTEE</b>	<b>4/2023.</b> Version Number: <b>01.</b>
<b>ON MISSIONS</b>		

## Table of Contents

Purpose of the Provisions.....	3
Scope of the Provisions .....	3
Related regulatory documents, acts, decrees.....	3
Principles and definitions .....	3
General rules of procedure.....	4
Rules for using a passenger car.....	7
Mission advances .....	9
Special rules on domestic missions.....	9
Special rules on foreign missions.....	9
Inviting and receiving foreign and domestic private individuals .....	11
Final provisions.....	11

**ON MISSIONS**

**Purpose of the Provisions**

**1. §**

- (1) <sup>1</sup>The purpose of the Provisions on Missions (hereinafter referred to as "Provisions") is to define the rules governing the implementation of the tasks of the Corvinus University of Budapest (hereinafter: University) associated with domestic and foreign missions, incoming travel within the legal framework referred to in Section 2. §.

**Scope of the Provisions**

**2. §<sup>2</sup>**

- (1) The personal scope of these Provisions apply to all staff members of the University, regardless of whether they perform their work under an employment contract or other legal relationship aimed at work, to persons having student status at the University as well as to guests arriving at the invitation of the University.
- (2) Among the persons referred to in Subsection (1), private individuals who are not employed in the framework of an employment relationship may participate in a mission ordered by the University if the travel is in the interest of the University and is aimed at performing duties.

**Related regulatory documents, acts, decrees**

**3. §**

- (1) Related legislation and internal regulatory documents:
- Act I of 2012 on the Labour Code;
  - Act CXVII of 1995 on Personal Income Tax (hereinafter: SzJA tv);
  - Government Decree No 437/2015 (28 December) on the reimbursement of expenses to employees on domestic official missions;
  - Government Decree No 285/2011 (22 December) on eligible costs associated with business assignments to a foreign country;
  - Government Decree No 60/1992 (1 April) on the rate of fuel and lubricant consumption of motor vehicles, agricultural, forestry and fishing machinery that may be claimed without verification.

**Principles and definitions**

**4. §<sup>3</sup>**

- (1) *Mission*: work at a place of work other than the place of work specified in the employment contract, ordered by the employer or the paying agent, which may be:

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<sup>1</sup> Amended by: Resolution No. ET-41/2024 (14 March) Effective from: 18 March 2024

<sup>2</sup> Amended by: Resolution No. ET-41/2024 (14 March) Effective from: 18 March 2024

<sup>3</sup> Amended by: Resolution No. ET-41/2024 (14 March) Effective from: 18 March 2024

**ON MISSIONS**

- a) *Domestic mission*: Work within the territory of Hungary in order to carry out tasks related to the University's activities.
  - b) *Foreign mission*: Work outside the territory of Hungary in order to carry out tasks related to the University's activities.
- (2) *Reimbursement of expenses*: reimbursement of expenditure recognised as expenses under the SzJA tv, received by the private individual exclusively in connection with the given mission. These expenses do not include expenses for the acquisition of goods or services that directly satisfy, in whole or in part, the personal or family needs of a private individual (e.g.: buying medicine, washing clothes, dry cleaning, use of minibar during a mission), except for items listed in the SzJA tv that may be claimed without substantiation under expenses (e.g: reimbursement of 15 forints/kilometre).
- (3) *Assignment order and expense accounting report*: shall mean a document issued by the paying agent in one original and shall consist of two parts. The first part contains the personal data required for the assignment, the duration, location and purpose of the official and business trip, while the second part contains the information needed to account for the expenses incurred. The assignment order and expense accounting report are kept by the University as well as by the delegate in accordance with the provisions on the retention of supporting documents (8 years).
- (4) *Receiving foreign and domestic guests*: Inviting foreign and domestic persons to perform tasks related to the University's activities (e.g.: lectures, conferences).
- (5) *Group travel*: at least one delegate and several accompanying persons participating in a mission. Delegates and accompanying persons can be university staff, students or external participants. A trip by several employees beyond the borders to the same country/city at the same time does not constitute group travel.
- (6) *Combined trips*: A combined trip is a programme or official mission involving a single border crossing, involving at least two cities within a given foreign country or at least two countries. Transfer or transit stops are not relevant for the classification as a combined trip.

**General rules of procedure**

**5. §<sup>4</sup>**

- (1) In the cases listed below, the services required for the missions shall be ordered from the University's centralised travel procurement service (within Economic Law, Procurement, Labour Law Services, through the Procurement Group, hereinafter referred to as Procurement):
  - a) missions funded from a grant source, with the exception of cases set out in Subsection (2),
  - b) group travel,

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<sup>4</sup> Amended by: Resolution No. ET-41/2024 (14 March) Effective from: 18 March 2024

**ON MISSIONS**

- c) combined trips.
- (2) In the case of grants which are not invoiced on an itemised basis but on the basis of unit costs predetermined by the sponsor, accommodation, travel and other services related to the assignment may be organised under the private individual's own responsibility with the prior approval of the grant project manager.
- (3) In cases other than those referred to in Subsections (1)-(2), all individual travel and missions not financed from a grant source shall be organised by the delegated staff member on his/her own responsibility, and the delegate shall be responsible for making the necessary travel arrangements.
- (4) It is the responsibility of the delegate to consult in advance with the employer and the person entitled to enter into commitments (if different from the employer) on the mission. This is not part of the financial settlement, therefore there is no obligation to attach any document of approval to the financial accounting report. Failure to consult shall constitute a breach of the employee's cooperation with the employer.
- (5) General specifications applicable to procurement (through Procurement services or at own discretion):
- maximum 4-star accommodation may be booked, except if the accommodation is also the conference venue,
  - when travelling by rail, a full-fare 2nd class ticket and an IC or other supplement may be reimbursed,
  - for travel by regular bus or coach, a full fare ticket may be reimbursed,
  - when travelling by air, an economy class ticket may be procured, except for journeys to other continents outside continental Europe.
- (6) General procedures for accessing services:
- In the case of centrally organised trips as described in Subsection (1), the traveller must send the form for the purposes of pricing the trip, filled in with all the parameters of the trip, indicating the services required, to Procurement by e-mail at least 15 working days before the start of the planned trip.
  - Based on the parameters provided, Procurement sends the offers directly to the traveller or, in the case of trips initiated by Grants Project Management, to the staff member of Grants Project Management. In the latter case, a member of the Grants Project Management team will liaise with the traveller.
  - After accepting the offer, Procurement will book the requested services and send the necessary information and documents (e.g. voucher) to the traveller.
  - In the case of trips carried out in accordance with Subsections(2)-(3), it is the responsibility of the delegate to order, procure all the services related to the mission.
  - It is the responsibility of the delegate to finance the costs incurred during the period of the mission (e.g.: from advance payment, with university card, from own resources).

 <b>CORVINUS UNIVERSITY</b> of BUDAPEST	<b>PROVISIONS OF THE PRESIDENTIAL COMMITTEE</b>	<b>4/2023.</b> Version Number: <b>01.</b>
<b>ON MISSIONS</b>		

(7) General cost accounting procedures:

- a) In the case of direct travel arrangements by a contracted partner under a public procurement contract, the University shall receive and pay the transfer invoice for the services rendered, regardless of whether the services were booked through Procurement or by the traveller.
- b) The accounting document of the expenses relating to travel organised by the delegate on his/her own responsibility shall be a duly completed and signed assignment order, accompanied by any invoice in the name of the University or, if such invoice cannot be issued, by any other document, whether or not in the name of the University, proving that the expenses to be accounted on the basis of the assignment order were incurred for the purpose of and for the duration of the mission.
- c) Per diem may be paid for the duration of the mission to cover the additional cost of food. Per diem is income subject to tax and contribution that may be paid without presenting an invoice on the basis of the assignment order and the expense accounting report, and is paid in arrears when payroll is done.
- d) Business hospitality expenses incurred during the mission, supported by an invoice in the name of the University, may be eligible as representation expenses, regardless of the mission.
- e) Upon completion of the assignment, one (1) signed copy of the assignment order and expense accounting report form and all invoices (including final invoices in the case of proforma invoices) related to the mission, paid by the delegate and still to be settled, must be sent to Finance no later than 15 working days after returning home. All costs related to the mission in question must be included in the expense accounting report.
- f) The head of the organisational unit of the delegate, or in the case of guests, the head of the inviting organisational unit shall be responsible for submitting the accounts.
- g) The University will reimburse the expenses paid by the traveller or the guest on the basis of the submitted expense accounting report signed by all parties and the attached invoices. This shall constitute reimbursement of expenses.
- h) Following financial control, a certified copy of the assignment order and the expense accounting report will be returned to the delegate by Finance.
- i) If the accounting report is not submitted within the time limit specified in (6)a) of this section, the expenses associated with the mission shall not be reimbursed and the advance payment shall be fully repaid by the employee within 5 working days of the expiry of the deadline for the accounting report. If the Employee agrees, the University is entitled to deduct the full amount in one lump sum from the following month's salary. In the case of hospitality, responsibility lies with the head of the sending organisational unit.
- j) The delegate must prepare a professional report, which must be submitted on the assignment order and expense accounting form. In the case of cross-border

**ON MISSIONS**

programmes based on scheduled classes and non-professional missions (e.g.: visits to freshman camps, visits to institutions), no professional report is required.

- k) Deviations from the general expense accounting procedures described above may be authorised by the Head of Finance.
- (8) If the mission cannot be carried out due to a constraint on the part of the delegate (e.g. illness), the delegate must submit a certificate (e.g. medical certificate) along with the expense accounting report to clearly prove the fact of the incapacity. In the event of failure to provide proof, the University shall not be obliged to reimburse the costs arising from the mission to the delegate, and the delegate shall repay to the University the full amount of the advance payment without delay, but no later than 5 working days after the submission of the accounting report.
- (9) A derogation from the general procedure described above may be granted for projects (specifically grants) the accounting rules of which require it. In this case, the organisational unit managing the grant project (Project Management for Proposals or the European Research Grant Office (ERGO)) may authorise the deviation.

**Rules for using a passenger car****6. §<sup>5</sup>**

- (1) A passenger car may also be used for the trip. The rules for using a passenger car are as follows:
- a) In the case of using a passenger car, the travel expenses must be declared on the "Mileage log" attached to the "Assignment Order and Expense Accounting Report" form.
- b) In all cases, the "Mileage log" form must be used to declare the ownership of the vehicle used for the mission, e.g.: owned by the delegate or owned by a close relative, leased under closed-ended arrangement, rented, other.
- c) In order to establish the eligible costs, the vehicle title, the registration certificate, and a copy of the document proving payment of the compulsory third party liability insurance valid at the time of the accounting period must be attached to the "Mileage log". If copies of these documents have already been provided during a previous mission, they do not need to be attached again.
- d) When using a rented or borrowed car not belonging to the delegate or a close relative, it is recommended that the delegate keeps a car loan agreement on him/her for the duration of the mission in case of a roadside check.
- e) The expense accounting is based on the distance in kilometres indicated in the travel log attached to the assignment order and the expense accounting report, which must be determined using a route planner. The point of departure featured in the mileage log is the general place of work for delegates employed by the University, or the place

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<sup>5</sup> Amended by: Resolution No. ET-41/2024 (14 March) Effective from: 18 March 2024

**ON MISSIONS**

of the University's registered office or the business premises for student delegates. A different point of departure may be taken into account if it can be justified and if the distance travelled is shorter than the route calculated according to the general rule. The destination is the location of the mission.

- f) When calculating the amount of fuel used:
- i. the consumption standard is based on the fixed-amount standard specified in Subsections (2),(3),(4) of Section 4 of Government Decree 60/1992 (1 April) and the monthly fuel price published by the NAV (National Tax and Customs Administration),
  - ii. if a hybrid plug-in vehicle is used, 70% of the amount under subparagraph (i) shall be taken into account on the basis of the cylinder capacity of the internal combustion engine installed in the vehicle;
- g) For purely electric-driven vehicles, 3 litres/100 km of ESZ 95 unleaded petrol at the price published by the NAV is eligible.
- h) In the case of a vehicle owned exclusively by the delegate or a close relative, or in the case of a vehicle leased under close-ended arrangement, a vehicle maintenance expense of HUF 15 per km as specified in point II/6 of Annex 3 to the SzJA tv is also payable.
- i) When using a vehicle owned by the delegate or a close relative, or leased under a close-ended arrangement, the motorway sticker of the smallest unit may be reimbursed against an invoice in the name of the University, if the use of a motorway is necessary. In justified cases (e.g. in the case of foreseeable multiple missions), the costs of a different sticker may be reimbursed.
- j) If an accident or damage occurs to the vehicle used by the delegate on a mission during the period of the mission, all costs incurred in connection with the damage shall be borne by the private individual.
- k) All costs resulting from traffic offences and from breaches of legal obligations arising from the use of the vehicle (e.g.: surcharges for failure to buy a sticker, parking fines) are the sole responsibility of the driver. Costs incurred in this way cannot be charged to the university budget.
- l) If a car is rented abroad during the mission and the delegate requests the car rental to be accounted for, the University is liable to pay company car tax pursuant to Act LXXXII of 1991 on Motor Vehicle Tax. The rental agreement containing the data required to determine the amount of tax payable on the rented vehicle (power in kilowatts, environmental class sign), or a copy or a photo of the registration certificate, must be attached to the accounting report. The company car tax incurred will be charged to the budget financing the mission.



**ON MISSIONS**

**Mission advances**

**7. §**

- (1) A travel advance may be requested for missions abroad. Only an employee or student of the University organising his/her trip may apply for an advance in HUF on the form for requesting a mission advance.
- (2) Finance will arrange the transfer of the requested advance to the bank account number provided by the traveller on the advance request form.
- (3) Advances shall be accounted for within 30 days of their receipt.
- (4) A new advance can only be requested if the employee or student has fully settled the amount of the previous advance.
- (5) If, after the expenses have been settled, the delegate is entitled to reimbursement of any excess of the advance payment over the amount received, the amount will be reimbursed by bank transfer.
- (6) If the amount of the certified expenses is lower than the amount of the advance paid, the amount of the difference shall be refunded by the delegate to the University's bank account number 11784009-22229896-00000000 or to the cash desk within the 30-day time limit set out in Subsection (3).
- (7) If the delegate does not settle the advance payment within the prescribed period or does not reimburse the difference resulting from the settlement, the University is entitled to deduct the amount from the next monthly salary of the employee, if the employee agrees to it. In the case of a non-employee, the University is entitled to take legal action to recover the amount.

**Special rules on domestic missions**

**8. §**

- (1) A university employee on a domestic mission exceeding six hours may be granted the minimum amount of per diem specified in Government Decree 437/2015 (28 December). Per diem is taxable income that is paid in arrears paid through the payroll.

**Special rules on foreign missions**

**9. §**

- (1) <sup>6</sup>The duration of the mission abroad is determined by the official programme.
  - a) The actual duration of the mission is the time between the actual date of the outward journey and the actual date of the return journey, calculated in accordance with the law. Per diem shall be calculated pursuant to the provisions of Section 3(1) of Government Decree No 285/2011 (22 December) on eligible costs associated with business assignments to a foreign country.

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<sup>6</sup> Amended by: Resolution No. ET-41/2024 (14 March) Effective from: 18 March 2024

**ON MISSIONS**

- b) The duration of the official mission abroad may not exceed the duration of the professional programme (+1 day for outward journey and +1 day for the return journey, where justified for intracontinental travel and +2 days for the outward journey and +2 days for the return journey, where justified, for intercontinental travel).
  - c) The duration of the hospitality of persons invited by the University shall not exceed the duration of the professional activity (+1 day for the outward journey and +1 day for the return journey in the case of intracontinental travel, and +2 days for the outward journey and +2 days for the return journey in the case of intercontinental travel).
  - d) In the case of a stay abroad extended as vacation, per diem and reimbursement of expenses may be paid only for the duration of the official mission, all other expenses must be borne by the delegate.
  - e) If the delegate wishes to extend his/her stay abroad as vacation, he/she must obtain the permission of his/her employer.
- (2) <sup>7</sup>In the case of a foreign mission, the maximum per diem to cover the delegate's additional costs associated with food may be up to EUR 55 per day for missions to the United States of America and up to EUR 40 per day for missions to other countries, but in the case of funding from a grant, it shall be the maximum amount allowed by the grant. Per diem is accounted for and paid without an invoice on the basis of the assignment order and the expense accounting report, in arrears (according to the same accounting rules as for salaries). For missions abroad, per diem may be granted as follows:
- a) Per diem is converted using the MNB exchange rate on the 15th day of the month preceding the day of acquisition;
  - b) If the accommodation includes a compulsory breakfast, per diem will be reduced by 20%;
  - c) If the delegate receives a free lunch or dinner during the mission, per diem for the calendar day shall be reduced by 30% per meal (e.g. in the case of an invitation with meals included or a participation fee including meals). The programme of the event must be attached to the accounting report of the mission.
- (3) Per diem for missions abroad constitutes taxable income in accordance with the provisions of Annex 3 Point 7.b. of Act CXVII of 1995.
- (4) Invoices issued in a currency other than HUF must be converted into HUF at the middle exchange rate published by the MNB on the day of settlement. If an accounting document other than an invoice is available for the expense, the performance date shall be the last day of the mission.
- (5) If the outbound traveller attaches to the accounting report a receipt certifying the exchange rate or a copy of the bank statement certifying the payment, the amount of the

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<sup>7</sup> Amended by: Resolution No. ET-41/2024 (14 March) Effective from: 18 March 2024

**ON MISSIONS**

invoice will be reimbursed to him/her in HUF, as determined on the basis of the attached receipts.

- (6) On the basis of the financial statements (assignment order and expense accounting report), Finance keeps a permanent record of missions abroad.

**Inviting and receiving foreign and domestic private individuals****10. §**

- (1) The invitation of foreign and domestic private individuals, the provision of travel and other services is carried out in close cooperation with professional unit hosting the guest.
- (2) The University may reimburse the following expenses:
- reimbursement of the costs of using a passenger car within the meaning of Section 6(1) of these provisions REF \_Ref82074505 \w \h , costs of a passenger car owned by the delegate or a close relative (including lease under closed-ended arrangement),
  - air, bus or train ticket, boat ticket, insurance (without intermediate stops, not including transit stops for transfers during the journey),
  - accommodation costs,
  - local transport ticket, local car rental costs,
  - taxi,
  - vaccination, test if justified.

**Final provisions<sup>8</sup>****11. §**

- (1) The standard forms to be used during the commitment process for missions and hospitality will be uploaded to the University's website and the Digital Services interface. The Head of Finance is authorised to decide on the issue or modification of forms by way of executive provisions or by official information.
- (2) The present Provisions shall enter into force as of 15 February 2023, at the same time the Provisions of the Presidential Committee No. 17/2021 on missions shall be repealed.
- (3) They shall apply to missions already started at the date of entry into force of the provisions and the related expense accounting reports , except when the modification makes the settlement of a mission already started more disadvantageous for the employee, in which case the rules before the entry into force of the new rules apply to that part of the settlement.

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<sup>8</sup> Amended by: Resolution No. ET-41/2024 (14 March) Effective from: 18 March 2024