



---

# Overview of Administrative Procedures

---

October/2018

<b>1. EUI General Principles .....</b>	<b>3</b>
<b>2. Missions .....</b>	<b>3</b>
2.1. Missions for Teaching and Administrative Staff .....	3
2.1.1. Mission Order Request (MOR) .....	3
2.1.2. Mission Expenses Declaration (MED) .....	8
2.2. Missions for Researchers .....	13
<b>3. EUI Visitors .....</b>	<b>17</b>
3.1. Authorised EUI Visitors .....	17
3.1.1. Request for Invitation of Visitors .....	17
3.1.2. Declaration of Expenses for Visitors (DoE) .....	19
3.2. Ph.D. Candidates – Visits for thesis defence.....	22
<b>4. Event organisation .....</b>	<b>23</b>
4.1. Budget for Conference.....	23
4.2. Registration fees .....	25
<b>5. Reception and Representation Expenses (meals and catering) .....</b>	<b>26</b>
<b>6. Contracts.....</b>	<b>27</b>
6.1. Services for intellectual expertise .....	27
6.1.1. External Collaborator contract.....	28
6.1.2. Letter of engagement <i>-Lettera d'Incarico-</i> .....	31
6.2. Small job contracts <i>-Incarico 200 ore-</i> .....	33
6.3. Research Assistant / Academic Collaborator Contract.....	34
<b>7. Invoices .....</b>	<b>35</b>
7.1. Italian invoices.....	35
7.2. Non-Italian invoices.....	36
7.3. Procedure for the receipt of invoices.....	37
7.4. Advance payments .....	38
7.5. <i>-Regime dei minimi-</i> Particular fiscal regimes.....	38
<b>8. Public Procurement .....</b>	<b>39</b>

<b>9. Book purchase (Library).....</b>	<b>40</b>
<b>10. ICT material purchase .....</b>	<b>41</b>
<b>11. Audio and Video materials purchase (REFS) .....</b>	<b>43</b>
<b>12. Expenses within the framework of communication actions (CS).....</b>	<b>45</b>
<b>13. Request for exceptions (IAO).....</b>	<b>46</b>

# 1. EUI General Financial Principles

---

- 1) The Institute can only enter into a legal obligation with third parties after having made a budgetary commitment.
- 2) The Financial Administration has to receive the commitment request complete with all the necessary supporting documents in advance, in order to check that the expense is eligible and prepare the relative budgetary documentations.
- 3) The EUI budget is subject to a constant auditing process. According to the EC contract in relation to the running cost contribution, the internal budget is subject to a yearly auditing process. EC funded projects are subject to specific audits.
- 4) The financial year runs from 1 January to 31 December. Budgets can only cover expenses taking place during the relevant financial year. Deadlines for committing funds are communicated each year.
- 5) Commitments related to financial obligations of one year can be carried forward only if there is a clear justification. Partial de-commitments can be done so that the amount that remains committed corresponds exactly to the amount due.
- 6) Please note that all documentation/explanatory notes you submit (including emails) need to be clear and exhaustive, as they remain part of the official financial documentation.

## 2. Missions

---

### 2.1. Missions for Teaching and Administrative Staff

Missions for Teaching and Administrative Staff must comply with the rules laid down in Principal's Decision 55/17 of 20 December 2017 and with the ceilings established in Annex I.

#### 2.1.1. Mission Order Request (MOR)

The travel order (so-called mission order request – **MOR**) for a mission must be filled in online (if appropriate), printed, signed by the applicant, Project director, if applicable, and by the authorising officer (plus President/Secretary General/Director

of Academic Service/Coordinator for Administrative Affairs in some cases), according to the table below.

	Applicant	1st signature	2nd signature - when needed	Any exception to rules or ceilings
	President <sup>1</sup>			
Teaching Staff	Secretary General	President		
	Head of Department / Centre / Program	Secretary General or Director of Academic Service <sup>2</sup>		
	Joint Chair Professors	Head of RSCAS		-absences over 5 working days
	Professors & other Teaching Staff	Head of Department / Centre / Program	Secretary General or Director of Academic Service <sup>2</sup>	-absence from Dept. meetings or Academic Council or Seminars
Fellows	Max Weber / Jean Monnet / Marie Curie / Fernand Braudel & other Fellows	Head of Department / Centre / Program		
Admin. Staff	Directors of Service	Secretary General		
	Officials (Administrative Staff)	Director of Service	Secretary General or Coordinator of Admin Affairs <sup>3</sup>	-missions over 2 working days

Secretary General or Director of Academic Service or Coordinator of Admin Affairs<sup>4</sup>

<sup>1</sup> The mission order requests related to the missions of the President of the EUI shall be notified to the Secretary General.

<sup>2</sup> Address to the Director of Academic Service for 1<sup>st</sup> signature if the applicant is the Head of Department/Centre/Programme, and for 2<sup>nd</sup> signature if necessary for all missions of Teaching Staff and Fellows.

<sup>3</sup> If the 2nd signature is necessary and the applicant is Administrative Staff, please address to the Coordinator of Administrative Affairs.

<sup>4</sup> Any requests for **exceptions** to the rules and ceilings foreseen in President’s Decision should be dully motivated and sent in advance for its authorisation, following the guidelines set out by the Internal Audit using the appropriate form and following the proper workflow (see point 13)

- Preferably to the Director of the Academic Service, if the applicant is Teaching Staff or Fellow.

-Preferably to the Coordinator of Administrative Affairs if the applicant is Administrative Staff.

The MOR must be accompanied by supporting documents justifying the purpose of the mission, (i.e. the programme of the conference, a quote of the registration fee, the invitation letter to a lecture, etc.)

The MOR is valid from the moment it reaches the competent Financial Management team (FM team) (duly filled in and signed) on a date **prior** to the start of the mission.

If the MOR is submitted late, special authorisation may be required (see point 13), as an ex-post request constitutes an exception to the rules.

NB: Reception of the MOR on the starting date of the mission is considered late submission.

As of May 2017 a policy to ensure the safety and security of EUI Staff members and Researchers when they are on mission has been approved. ([EUI Policy on Risk Missions](#))

#### *How to correctly fill in a MOR*

The [Mission Order Request](#) form is online and often updated. To make sure that you have the latest version, please check the page "[Forms download](#)" of the BFA webpages

- **Category** – changes in category automatically change the authorizing signatures required.
- **Department /Service** – changes in department automatically change the authorizing signatures required.
- **Source of finance** - choose amongst No Cost/ Research Project/ Lump Sum / Dep. Budget/ Professional Development / Alumni / Archive mission / Other.

NB: insert NO COST only if the EUI has neither expenses to pay nor reimbursements to receive.

- **Project title** - i.e. RELIGIOWEST
- **Project number** - i.e. ES-52
- **Risk assessment** – choose NO or YES. If the latter, please fill in the [Risk assessment form](#).
- **Dates and places** of the mission - if the place of departure or return is different from the place of employment, please include one of the following:

-prior authorisation by the Director of the Academic Service

-quotation by the EUI's official travel agency (if the cost exceeds the equivalent travel from/to place of employment, the latter will be the ceiling for the reimbursement)

NB: Any detours or additional costs for private reasons must be mentioned.

• **Means of transport** - if a car is used, two options are possible:

-Indication of the precise itinerary, which will be reimbursed on the basis of a quotation of the most cost-effective 1<sup>st</sup> class rail equivalent route provided by the EUI's official travel agency.

-In special circumstances, an allowance per km can be requested with a prior authorisation by Director of Academic Service (delegated by the Secretary General. The request should include a valid reason and a clear travel itinerary.

• **Advance** - if required, please make sure to highlight the need to receive this advance in your request (verify if applicable on Dec. N°55/17 of 20 December 2017) and remember the 80% ceilings on hotel and daily allowances.

• **Cost estimate** - leave the "To be filled in by FO" column blank; always use the "Estimate" column. Indicate if any of the expenses will be covered by other institutions.

Regarding daily allowances, indicate YES for full coverage, NO for no per diems or specify if REDUCED per diems are requested (number and/or amount).

If the registration fee has to be paid in advance by the EUI, please attach the relevant documentation and indicate very clearly that it should be paid in advance..

• **External funding/ reimbursement** – indicate clearly if the applicant or the EUI will receive funds to cover mission expenses. In case funds to be transferred to the EUI, please note that we need to know beforehand who will pay and the exact amount the Institute will receive.

• **Signature(s)**- As recently requested by the auditors, all signatures have to be completed by the name of the person who is signing.



To: .....

From: .....

*Name of competent staff member sending the request*

**MISSION ORDER REQUEST**

Name and surname:   
 Category:  Please indicate the Department or Service

Source of finance:

Project title:

Project internal reference:

Detailed description of purpose of mission:

EUI teaching/ meetings/ activities missed during absence (if none, write NONE):

Are there any particular risks related to this mission?  please fill: **Risk assessment form**

Departure from:

Departure date:

*dates must follow your PC date format*

**CALENDAR**

	Places of mission	Start of work	End of work
1	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>	<input type="text"/>

Return to:

Return date:

Means of transport:

Leave this unselected >>>

Ticket:

Advance:  Currency:

Registration/conference fees:

**COST ESTIMATE**

*Please fill in all known amounts*

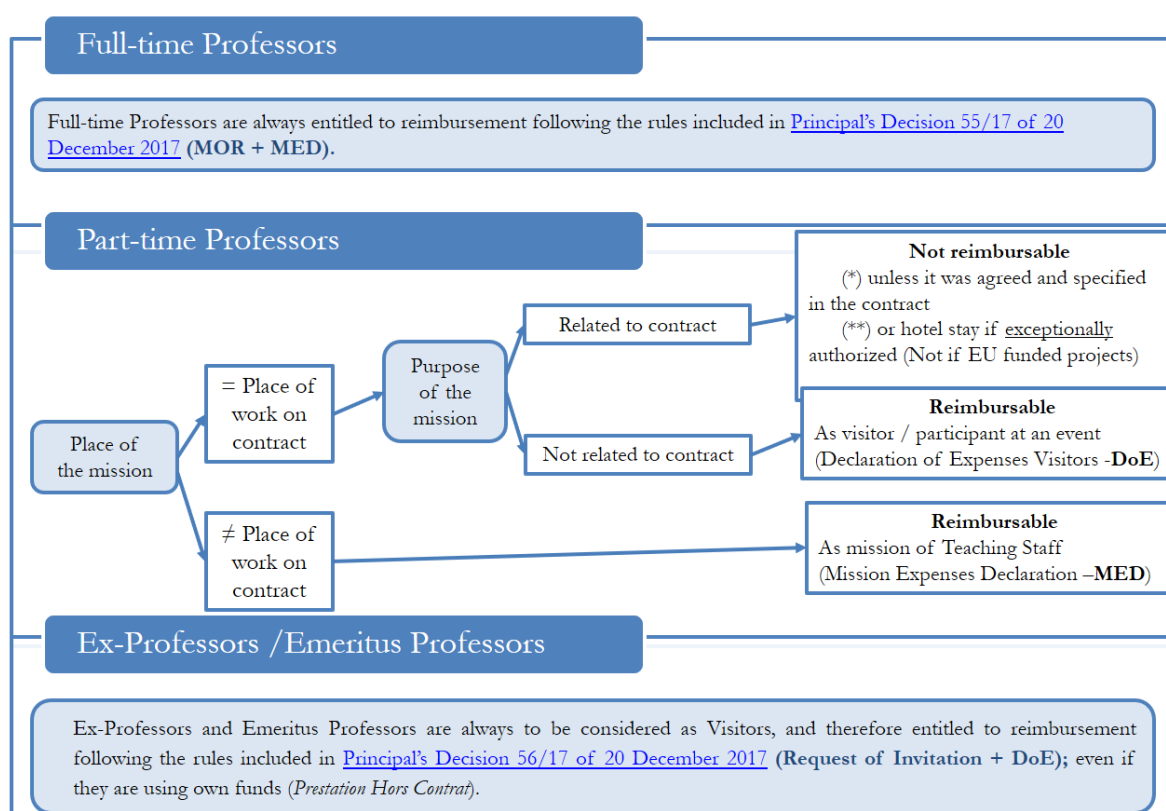
	To be filled in by FO	Estimate	Remarks (if necessary)
Travel expenses: .....	<input type="text"/>	<input type="text"/>	
Registration fee: .....	<input type="text"/>	<input type="text"/>	
Accommodation: .....	<input type="text"/>	<input type="text"/>	
Taxi .....	<input type="text"/>	<input type="text"/>	
Daily allowances: .....	<input type="text"/>	<b>Please indicate</b>	
Other : .....	<input type="text"/>	<input type="text"/>	
TOTAL: .....	<input type="text"/>	<input type="text"/>	
External funding/reimbursement: .....	<input type="text" value="0.00"/>	<input type="text"/>	
Maximum reimbursable: .....	<input type="text"/>	<input type="text"/>	

I hereby declare that I will not receive reimbursement from any other Institution apart from the external funding already indicated

.....  
Date and signature of applicant

.....  
Signature of the authorising officer  
Brigid Laffan  
Director of the RSCAS

## Problem solving: Part-Time Professors



### 2.1.2. Mission Expenses Declaration (MED)

#### How to correctly fill in a MED

The [Mission Expenses Declaration](#) can also be found online and is regularly updated. To make sure that you have the latest version, please check the page "[Forms download](#)" of the BFA webpages.

It must be carefully completed and submitted together with all necessary supporting documents within 4 months from the end of the mission.

- **Dates and places** of the mission - if the mission took place in several places please include the dates related to each location.

NB: always insert the real times of departure and arrival, as documented on the travel documents.

- Always leave the “To be filled in by FO” column blank. Please use the “**To be filled in by applicant**” column to report the expenditures for which reimbursement is requested, as showed on the enclosed receipts, in the given currency.

-**Taxi expenses** will be reimbursed only on the basis of receipts within the ceiling of 70€. In case your request exceeds this ceiling, a further , authorisation is necessary.

-The **daily allowance** is paid as a flat-rate and is considered to cover the two main meals and breakfast, local travel, the cost of telecommunications, including fax and Internet, and all other sundries. Please always specify if daily allowances are requested.

-Regarding **hotel expenses**, the hotel invoice/bill must be attached, and will be reimbursed, including local taxes, up to the ceilings established for each country in [Annex I to the Principal's Decision 55/17](#). A booking confirmation is not sufficient grounds for reimbursement. If the person is accompanied and shares a double room they must ask for the single room rate to be indicated on hotel bill. Failing this, 25% of the price of the double room will be deducted. When no hotel bill is provided, a standard rate of 35% of the maximum hotel allowance is paid but only if specifically requested.

Always remember to attach the **second page** of the MED, as it is mandatory for all categories of EUI members.

Please remember that in order to reimburse travel expenses we need **the original of all supporting documents** (for ex: taxi receipts, hotel invoices, travel tickets, boarding passes).

Only upon presentation of a valid explanation can the Financial officers evaluate if there are grounds to proceed upon presentation of scanned and/or pdf documents.

Please note that E-tickets are considered equivalent to an original document.



To: .....

From: .....  
*Name of competent staff member sending the request*

**MISSION EXPENSES DECLARATION**

Name and surname:

Category:

Purpose of the mission:

Departure from:

Departure date:

	PLACES OF MISSION	START OF WORK		END OF WORK	
		date	time	date	time
1.					
2.					
3.					
4.					

Return to:

Return date:

**TRAVEL EXPENSES TO BE REIMBURSED TO THE APPLICANT**

	<i>To be filled in by FD</i>	<i>To be filled in by applicant</i>	<i>Remarks (if necessary)</i>
Air:			
Rail:			
Airport connection:			
Car:			
Airport car parking:			
Taxi:			
Accommodation:			
Registration Fees			
Daily allowances:		Please indicate	
Other expenses:			
Advance received:			
External reimbursement? <b>Y/N</b>			

**TOTAL:**

*I am aware that no reimbursement is to be made if the statement of expenditure is submitted more than four months after the date of return from mission and any advances are to be recovered from my subsequent salary payment in a single operation.*

*I hereby declare that this declaration is true*

.....  
*Date and signature of declarer*



## MISSION EXPENSES DECLARATION - PAGE 2

I the undersigned, , do solemnly declare that the information provided by me in this form is complete and true.

**Place and dates of Mission:**

I have not/will not receive reimbursement from any source, apart from the Institute, for this mission

I have received a reimbursement of €  from an outside source for this mission

Additional comments:

I will receive reimbursement for this mission and I will give **written** communication about the amount paid into **my bank account** to the Institute's administrative services as soon possible

Additional comments:

I have asked that reimbursement for this mission be paid directly into the **Institute's bank account** (I enclose a copy of the reimbursement request documentation, for information).

Should I become aware of any changes regarding the above-mentioned declaration, I hereby promise to immediately communicate these in writing to the Institute's administrative services.

.....  
Date and signature of declarer

### *EU funded projects only*

- Special daily allowances or travel cost ceilings might apply – check the rules of the specific projects.
- Original tickets (flight, train and bus tickets), original invoices/receipts and boarding passes are mandatory (original paper copy, if it exists, or electronic tickets). Please note that ALL boarding passes are necessary (also for pre-paid tickets) whether they are paper, electronic, or mobile boarding passes. Exceptionally, if it is not possible to provide an original ticket (paper copy) or a boarding pass, a brief explanatory note must be attached to the file.
- Always attach a Mission Report.

- When a staff member is offered meals during an event organised with EU funding, a 35% deduction per meal will be applied on the eligible per diem amount.
- Please note that the Marie Curie Fellows' missions don't follow the rules of EU funded projects, except for the necessity to provide a mission report.
- Other externally funded projects can have specific rules to follow.

### Problem solving - Changes to a mission

#### **No cost → Cost**

If the mission has already started:

- TEACHING STAFF → Reimbursement to be authorised by the Director of Academic Service, using the appropriate workflow (see point 13) Attach a copy of the original MOR and an explanatory note to the FM team for commitment.
- ADMINISTRATIVE STAFF → Reimbursement to be authorised by the Coordinator of Administrative Affairs, using the appropriate workflow (see point 13) Attach a copy of the original MOR and an explanatory note to the FM team for commitment.

If the mission has not started yet → New MOR

#### ***Extension > 2 days meaning payment of additional daily allowances***

If the mission has already started:

- TEACHING STAFF → to be authorised by the Director of the Academic Service, using the appropriate workflow (see point 13)
- ADMINISTRATIVE STAFF → To be authorised by the Coordinator of Admin Affairs, using the appropriate workflow (see point 13) . If the mission has not started yet → New MOR

#### ***Cancellation***

If a mission is cancelled, inform the competent FM team ASAP, specifying which costs the EUI will face. For ***EU funded projects***, as no penalties can be charged (no shows, tickets not used, etc.) please consult with the FM team to evaluate where the expenses shall be charged.

### ***No reimbursement required***

If no reimbursement is required then after 4 months the commitment will be closed upon your request → please perform regular checks on pending missions through FIS-SAP.

### ***Problem solving – Booking tickets***

#### ***Booking through the EUI's official travel agency***

Tickets can only be booked via the EUI's official travel agency by authorised staff members, once the budgetary commitment has been authorised. For all bookings, please follow the current instructions.

Please also note that the itinerary and dates of the flights should be clearly linked to the purpose of the mission / dates of the conference. In case of detours, a quotation should be requested from the EUI's official travel agency - at least 5 working days in advance- to guarantee cost-efficiency. If the chosen itinerary is more costly, the travel must be booked privately – a maximum ceiling, equal to the quote, will be applied in the reimbursement.

Should you have a request of exceptional nature, please clearly state the contingency that obligates you to deviate from the rules already in your email to the travel agency. Deviations will be monitored.

#### ***Business class***

For a continuous flying time of at least six hours, business class can be requested and reimbursed at the lowest available fare.

## **2.2.Missions for Researchers**

Missions for Researchers (EUI Ph.D. or LL.M. Students) have to comply with Principal's Decision 01/16 of 4 January 2016.

Each Department receives a global allocation of funds to support researchers' missions during the calendar year. This sum will be granted according to each Department's internal policy, always in compliance with the above mentioned Principal's Decision.

Students should fill in online the Student's Mission Order Request form, print it, sign it and obtain their Supervisor's signature; then send it to the designated person in their Department, together with all relevant documentation, as explained in the guidelines for Researchers in ECO, HEC, LAW and SPS.

The Financial Officer subsequently calculates the maximum amount to be allocated. Please note that the reimbursement will be processed at the earliest:

- Two months in advance in case of missions outside Europe
- One month in advance in case of missions in Europe.

Please note that as from May 2017 a policy to ensure the safety and security of Staff members and Researchers when they are on mission has been approved. ([EUI Policy on Risk Missions](#))

(\*) Exceptions to the Departmental guidelines can be agreed by the Head of Department **only if** they comply with the rules of Principal's Decision 01/16 of 4 January 2016.

(\*\*) Exceptions to the Principal's Decision need to be authorised by the Director of the Academic Service.

*Problem solving – Researcher's mission funded by a project*

If a Researcher goes on mission:

***For the purpose of his/her own Research (as a Researcher):***

Principal's Decision 01/16 is to be applied : a Mission Order Request for Students form must be filled in and signed by Supervisor and Head of Department, to be submitted together with the request of commitment by the Project Director (if applicable) requesting the commitment of funds, prior to the date of the mission.

Funds will be committed on the indicated budget line on the basis of our calculations and paid only upon your request.

If the Project Director would like to reimburse the Student according to the rules foreseen for Teaching and Administrative Staff, the authorisation by the Director of Academic Service is needed, as this constitutes an exception to President's Decision 01/16.

In this case, a Mission Order Request (MOR) must be submitted to the competent FM team for commitment, together with the authorisation from the Director of the Academic Service and the acknowledgement of the Supervisor and the Head of Department for Researchers between the 1<sup>st</sup> and the 4<sup>th</sup> year. The payment will be done upon presentation of the Mission Expenses Declaration (MED) complete with all supporting documents.

***In the framework of an existing Research contract (as a Research Assistant):***

If the purpose of the mission is connected to a contract, the Researcher is to be considered as Teaching Staff and Decision 55/17 on Missions of Teaching and Admin Staff is to be applied.

A Mission Order Request (MOR) must be submitted to the competent FM team for commitment. For 3<sup>rd</sup> and 4<sup>th</sup> year Researchers receiving a grant, the Supervisor and the Head of Department should be informed of the absence. The payment will be done upon presentation of the Mission Expenses Declaration (MED).

The authorisation of the Director of Academic Service is not necessary, unless the second signature is required according to the rules applicable to Teaching Staff, as shown in the table included in point 2.1 above.

The form for Mission for Researchers can be found online and is regularly updated. To make sure that you have the latest version, please check the page "[Forms download](#)" of the BFA webpages.

Family name:  First name:   
 Department:  Year:

**Purpose of mission:**   
*(Please use separate sheet if this space is not sufficient)*

**TRAVEL DETAILS**

Means of transport:    
 Departure from:  Date:

	PLACE(S) OF MISSION	start of work date	end of work date
1	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>

Return to:  Date:

Registration fees: .....   
 Other expenses: .....   
*(With appropriate justification)* .....

**DECLARATION**

Regarding the allocation of this subvention for the above-mentioned research mission, I the undersigned declare that I will reimburse the whole or part of the contribution allocated if the mission is cancelled or reduced to a shorter period.

Are there any particular risks related to this mission?  YES Please fill: **Risk assessment form**

**Error: missing or erroneous data: Please control compulsory fields!**

Date:

Signature of applicant: .....  
 Name:

Seen by Supervisor: .....  
 Name:

Approved by Head of Department: .....  
 Name:

**TO BE COMPLETED BY ADMINISTRATION:**

TRAVEL EXPENSES	.....	EUR	.....
DAILY ALLOWANCE	.....	EUR	.....
REGISTRATION FEES	.....	EUR	.....
OTHER EXPENSES	.....	EUR	.....
<b>TOTAL</b>	.....	EUR	.....
MAXIMUM REIMBURSABLE		EUR	.....

## 3. EUI Visitors

---

### 3.1. Authorised EUI Visitors

EUI visitors' invitations must comply with [Principal's Decision 56/2017 of 20 December 2017](#). Please also take into account the [Note on the use of Business class by EUI Visitors](#).

**Who** is an authorised Visitor:

- Visiting Professors (individuals), including Ex-Professors and Emeritus Professors
- Participants in workshops, conferences, summer schools, etc.
- Jury members of thesis defences. Please consult the competent FM team regarding ex-Professors who are internal members of the thesis committee.
- Candidates and selection committee members in competitions for teaching and administrative staff vacancies
- Experts, auditors and other committees' members

#### 3.1.1. Request for Invitation of Visitors

The **Request for Invitation of Visitors** [form](#) must be:

- filled in online (if appropriate);
- printed and signed by the Institute member generating the request (Inviting Professor);
- then sent to the competent Head of Unit / Project Director for approval (or to the Secretary General, if necessary).

The Request of Invitation is valid from the moment the competent FM team receives it (duly filled in and signed) on a date **prior** to the start of the visit.

If the Request form is submitted late, an explanatory note must be included, in order for the Financial Officer to evaluate the validity of the request.

NB: Receiving the Request form on the starting date of the visit is considered a late submission.

Request of visitor form can be found online and is regularly updated. To make sure that you have the latest version, please check the page "[Forms download](#)" of the BFA webpages.

Travel by car: reimbursable only if there are special reasons declared by the visitor and previously agreed with the Head of Department/ Director of the programme.



To: \_\_\_\_\_

From: \_\_\_\_\_  
*Name of competent staff member sending the request*

**REQUEST FOR INVITATION OF VISITORS**

Source of finance:	no.1	no.2	no.3
Research Project No.:			

The **Academic Service** and / or Prof.: **test**

wishes to invite :

Name and surname: \_\_\_\_\_

Home Institution \_\_\_\_\_

Name & Place: \_\_\_\_\_

Inward journey:	From (place)	To (place)	On (date)

Presence at:	From (date)	To (date)
<b>EUI, FLORENCE</b>		

Outward journey:	From (place)	To (place)	On (date)

Purpose of visit: (specify acronym if related to external projects) \_\_\_\_\_

Means of transport:

Daily allowances:

Taxi:

Remarks: \_\_\_\_\_

**COST ESTIMATE**

*Please fill in all known amounts*

	Currency	Amount in currency	Amount in Euro (to be filled in by the ASO)	Remarks (if necessary)
Air:				
Rail:				
Car:				
Taxi:			-	
Airport Parking:				
Daily allowances:	0		-	
Hotel:				
Other:				

**TOTAL:** \_\_\_\_\_

.....  
Date & signature of Project Director  
**test**

.....  
Date & signature of Head of Unit  
**Veerle Deckmyn**

### 3.1.2. Declaration of Expenses for Visitors (DoE)

The **Declaration of Expenses form** must be:


- filled in online (if appropriate);
- printed and signed by the Visitor;
- sent to the competent Head of Unit or inviting Professor/Admin Assistant to be counter-signed, in order to confirm their visit.

The Declaration of Expenses must be submitted within the 4 months following the visit. It must be duly completed, specifying if there are invoices to be paid directly (travel agency, hotels, etc.) and if full/reduced daily allowances are to be paid or not.

All the relevant documentation must be attached, including the bank details form. The receipts/tickets/boarding passes should be in original.

Only upon presentation of a valid explanation can the Financial officers evaluate if there are grounds to proceed upon presentation of scanned and/or pdf documents.

EUROPEAN UNIVERSITY INSTITUTE



To: .....  
*To be filled in by Administration*

From: .....

**DECLARATION OF EXPENSES FOR VISITORS**

Name and surname: \_\_\_\_\_

Name & Place of Institution: \_\_\_\_\_

Purpose of visit: \_\_\_\_\_

Inward journey: \_\_\_\_\_

From (place)	To (place)	On (date)
_____	_____	_____

Presence at: \_\_\_\_\_

From (date)	To (date)
_____	_____

**EUI, FLORENCE**

Outward journey: \_\_\_\_\_

From (place)	To (place)	On (date)
_____	_____	_____

---

**TRAVEL EXPENSES / ALLOWANCES TO BE PAID TO THE VISITOR**

	Currency	Amount in currency	Amount in Euro (to be filled in by the ASD)	Remarks
Air:				
Rail:				
Car:				
Taxi:				
Airport Parking:				
Daily allowances:				
Hotel:				
Other expenses:				
			<b>TOTAL :</b>	
Expenses paid by other institutions:				
			<b>Balance due :</b>	

I the undersigned do solemnly declare that :

- the information provided by me in this form is complete and true
- For the expenses as claimed here above I have not/will not receive reimbursement from any other source apart from the Institute
- I am aware of the need to ensure compliance with tax provisions applicable to me in my country of fiscal residence
- I enclose the completed form with my bank details .....
- I enclose my travel receipts.....
- I am aware that no reimbursement is to be made if the statement of expenditures is submitted more than four months after the date of the visit

.....  
*Date & signature of visitor*

I hereby confirm that the period of presence at the European University Institute is correct.

.....  
*Date & signature of Head of Unit or inviting professor / secretary*

## Daily subsistence allowances

### **Expenses covered**

The daily allowance is intended as a lump sum to cover the expenses for hotel or other accommodation costs (if applicable), breakfast and two main meals, local transportation, telecommunications, fax and internet expenses, and other contingencies. In case of meals or coffee breaks organised by the EUI, the allowance will not be reduced.

### **Events in/outside Florence**

- In Florence: The Head of Unit can authorise a daily allowance up to 200€ per day. Proposals for higher allowances require the authorisation of the Secretary General.
- Outside Florence: The Head of Unit can authorise a daily allowance of a total amount up to the sum of the daily allowance in combination with the maximum hotel price (indicated in ANNEX I of the EUI Missions guide).

### **Thesis defences**

The Head of Unit can authorise a daily allowance up to 400€ for the day of the discussion only, for External members of thesis committees.

(\*)The Head of Unit can also authorise a **fee** up to 200€ for external jury members who take part in the thesis committee without being present at the EUI (via videolink). This fee is not a daily allowance, and therefore is subject to taxation.

-Fiscal residency in Italy → 20% withholding tax will be applied

-Fiscal residency outside Italy → Declaration by the jury member stating that (s)he will take care of tax duties according to the regulations of own country of fiscal residency.

## Reimbursement of travel expenses

### Missions of Teaching and Admin Staff

### Visitors to the EUI

Travel by rail	1 <sup>st</sup> class by the shortest and most cost-effective route + supplements (seat reservation/fast train) upon presentation of supporting documents. <i>(*) single or double sleeper requires authorisation</i>	≈	Travel by rail	1 <sup>st</sup> class by the shortest and most cost-effective route + supplements (seat reservation/fast train) upon presentation of supporting documents. <i>(*) single or double sleeper requires authorisation</i>
Travel by air	If < 6 hours continuous flying time → Economy class at the lowest available fare If one segment ≥ 6 hours continuous flying time → Business class at the lowest available fare <i>(*) business &lt; 6h. requires authorisation</i>  ▫ Sunday rule: hotel + per diems to be reimbursed if fare conditions require a weekend stay	≈	Travel by air	If < 6 hours continuous flying time → Economy class at the lowest available fare If one segment ≥ 6 hours continuous flying time → Business class at the lowest available fare <i>(*) business &lt; 6h. requires authorisation</i>  ▫ Sunday rule: hotel + per diems to be reimbursed if fare conditions require a weekend stay
Travel by car	[The EUI strongly advises against the use of car] Lump sum based on rail cost in accordance with Travel by rail rules : ask <u>Universalturismo</u> for quotation <i>(*) reimbursement 0.28€/km requires authorisation</i>	≠	Travel by car	[The EUI strongly advises against the use of car] Reimbursement per km allowance: currently 0.28€/km + other expenses (tolls, ferry, etc.) upon presentation of supporting documents.
Travel by boat	Case by case	≈	Travel by boat	Case by case

**(\*)** Exceptions to be authorised by Director of Academic Service / Coordinator Admin Affairs / Secretary General

### EU Funded Projects only

- Specify the relevance of the invitation regarding the project and give complete details about the purpose of the visit.
- Special daily allowances or travel cost ceilings may apply- check the rules of the specific project.
- Original tickets (flight, train and bus tickets), original invoices/receipts and boarding passes are mandatory (original paper copy, if it exists, or electronic tickets). All boarding passes are necessary (also in case of pre-paid tickets) whether they are paper or electronic or mobile boarding passes. Exceptionally, if it is not possible to provide an original ticket (paper copy) or a boarding pass, a brief explanatory note must be attached to the file.

### Payment

The bank details form must always be attached to the Declaration of Expenses.

Please check on FIS-SAP if bank details correspond to those already inserted. If they don't, please send the form to the Accounting Unit ([Contabilita@EUI.eu](mailto:Contabilita@EUI.eu)) before submitting the DoE to the competent FM team.

Please note that if submitted in original copy, the bank details form must be signed by the beneficiary. If sent by email, the email from the beneficiary must be forwarded to the Accounting Unit.

Payments are generally made in EURO, unless:

- USD bank accounts without a SWIFT code,
- Invoices issued in a different currency,
- Upon specific request of Visitor

The official exchange rates of the European Commission are applied in all currency conversions.

Please remember that in order to reimburse travel expenses we need **the original of all supporting documents** (for ex: taxi receipts, hotel invoices, travel tickets, boarding passes).

We can evaluate to proceed on presentation of scanned and/or pdf documents together with an explanation.

Please note that E-tickets are considered equivalent to an original document

When **no reimbursement** is required or 4 months have passed, the commitment will be closed upon your request. Please keep an eye on open commitments for Visitors, in order to request their closure when no longer needed.

### **3.2.Ph.D. Candidates – Visits for thesis defence**

The reimbursement of Ph.D. candidates travelling to the EUI on the occasion of their Thesis Defence follows the rules included in [Decision 35/2013 of 12 July 2013](#).

If a candidate is eligible for reimbursement according to the above-mentioned Decision, a cost estimate must be included in the Thesis Defence Budget.

Eligibility criteria:

- ✓ Researchers travelling to Florence for the sole purpose of defending their Thesis,
- ✓ Not being reimbursed by other Institution / current employer,

- ✓ Having submitted their thesis to the Examining Board and Academic Service within five years from their enrolment at the EUI (unless status extension by special authorisation).

In order to be reimbursed the candidate must submit the Declaration of Expenses within 30 days following their defence, together with all supporting documentation.

Ceilings for reimbursement are different from those for Visitors.

Each Department sets their own guidelines, always respecting the applicable President's Decision.

## 4. Event organisation

---

### 4.1. Budget for Conference

The Budget must be signed by the director/supervisor of the project and by the Head of Department/Centre.

It must be sent to the competent FM team before taking any legal commitment towards third parties, at least two weeks before the event.

When a budget is to be committed on several projects, send all the files only to the competent FM team who is taking care of the event.

**The commitment can be processed only when the budget arrives with:**

- ✓ List of participants
  - ✓ Event Programme with logo
  - ✓ Catering calculations (when Villa Viviani is used)
  - ✓ Cost estimates for accommodation, restaurants, local transportation (included ZTL)...
  - ✓ Porters overtime if needed
  - ✓ Any extra authorisations needed (see Visitors policy)
- ✓ Signage, posters, and programmes of public events such as conferences or seminars must include the logo/acknowledgement of support to the Erasmus+ programme. The wording "Co-funded by" or "With the support of the Erasmus+ programme of the European Union" must appear next to the EU graphic logo.
- This does not apply for EU funded projects, where the reference and logo to be indicated are those related to the specific Funding programme/Agreement.



Regarding the latter, specify while requesting their contracts if they are related to an event.

✘ All the items included in a budget must be justified. It is not possible to include general voices such as “contingency expenses”, as the nature of the expense must be known at the moment of the commitment. It is always possible to adjust the commitment afterwards if needed.

→ In the case of significant changes, e.g. an increase of over 300 EUR per type of expense or if a new type of expense, with a different nature, is to be added, authorisation from the signatories of the budget is required for the modification of the commitment

**It is the administrative organiser’s responsibility to keep an eye on the status of payments /reimbursements related to every event and to request the closure or reduction of commitments when no longer needed.**

i.e. of budget template:

TITLE			Project no.		
DATE			FM Area		
ACADEMIC ORGANISER/S					
ADMINISTRATIVE ORGANISER/S					
		no.	cost per unit	quantity	total amount
HOTEL	see appropriate section for details				-
TRAVEL	see appropriate section for details				-
FEES	see appropriate section for details				-
LUNCHES & DINNER					-
internal catering -	see appropriate section for details				-
dinner/s out of EU					-
LOCAL TRANSPORTATION	see appropriate section for details				-
TECHNICAL EQUIPMENT					-
				<b>TOTAL</b>	
Date of approval					
Signed by					

**In any case for every event a complete list of internal and external participants should be compiled specifying affiliation, nationality and gender.**

*EU Funded Projects only*

Remember that **EU funded projects** have specific regulations and some expenses are not eligible (i.e. room rental, purchase of folders-gadgets, etc.).

Please include a reference to the financing granted by EU, the number of the Grant Agreement and the EU/project logo in the official programme of the event.

In case of “no show”, check with the competent FM team whether the expense is eligible for the project or to know from where it can be paid. **An explanatory note is always necessary.**

Regarding hotel invoices a short explanatory note must be attached to the *bon á payer* if the price of rooms differs for the same event.

**For all EU funded projects, it is mandatory to submit a signed list of participants for every event. The list must include the name of every external participant, the date and their signature for every day of attendance.**

**In any case for every event a complete list of internal and external participants should be compiled specifying affiliation, nationality and gender.**

## 4.2.Registration fees

If a conference is organised with registration fees from participants to be cashed-in by the EUI:

- Contact the [Fundraising support Sector](#) via email clearly indicating the Title of the Conference, the date, the number and the list of participants. If this information is not known, please indicate an estimated list.
- It is mandatory to indicate the total amount expected to be received and the amount of the single fee. The authorisation of the Head of Department and the Director of the Project is necessary (it is sufficient that they are in copy of the email).
- In case of on-line payments, please contact the ICT service in order to activate the procedure. Please note that they need the number of the relative Acceptance Request, which can be provided by the Fundraising support Sector.
- It's important to inform the participants that the Title of the Conference needs to be clearly indicated in the payment reference.
- In order to verify the status of the Conference fees you can consult FIS-SAP choosing the window “View Revenue”, in which you can find the amount received and recorded. If you need more specific details, please contact the Accounting Unit.
- The fees are subject to a deduction of 15% for EUI Overheads.
- In the case of a change in the amount to be received, please inform the Fundraising support Sector. The availability of the project corresponds to the estimate, so if you don't reduce the amount you risk committing a higher amount than the real one.

## 5. Reception and Representation Expenses (meals and catering)

---

Reception Expenses must respect the Principal's Decision 8/08 of 28 March 2008

- In order to commit funds for Reception Expenses, **send the request together with the authorisation** from the director of the centre/department to the competent FM team specifying:

- The date and, if known, the location
- The list of participants and their *affiliation* (EUI or external institution)
- The purpose of the meal and why it is necessary

- ***Number and status of participants***

- Dinners: ratio of up to 3 Internals per each External.
- Lunches: ratio of up to 3 Internals + 3 Researcher/ Fellows per each External.

- Please note that Emeritus Professors are considered as Externals whereas Part-Time Professors are always considered as Internals in terms of meal participation.

Meals for **partners/family** members cannot be covered by the EUI.

If extra participants **attend last minute**, the authorisation is withdrawn, unless the increase doesn't exceed 10% of the total number of guests previously specified and the external/internal ratio is not affected.


- ***Maximum reimbursable amount for meals outside the EUI***

- Restaurant/ EUI catering services at home: up to EUR 45.00 per person
- Self-catered (at home): up to EUR 25.00 per person upon presentation of food shopping receipts.

- **Lunch Vouchers** -*Buoni Pasto*- : Please insert all the details correctly on each voucher:

- Usage date
- Title of the event and Project (budget line).
- Commitment number
- Signature

- All **exceptions** to the Principal's Decision need to be previously authorised by the Secretary General (or Director of Academic Service upon delegation).

 <p>European University Institute REAL ESTATE AND FACILITIES SERVICE</p>	<p><b>COUPON</b> To be handed over to the self-service cash desk</p>
	<p><b>LUNCHEON VOUCHER</b> Full meal - € 7,66</p>
	<p>Valid for one person on date:.....</p>
	<p>Title of the event and project:.....</p>
	<p>Commitment number: .....</p>
	<p>Signature for authorisation: .....</p>

Please note that **representation expenses** such as small gifts or flowers are considered an exception to the Decision, and therefore always need previous authorisation by the Secretary General (or Director of Academic Service upon delegation).

- At the moment of the **payment**, for any kind of reception expenses (except for coffee breaks and cocktails under 10€) the final list of participants (including affiliation) needs to be provided together with the *bon á payer*.

## 6. Contracts

---

### 6.1. Services for intellectual expertise

When collaborations or services for intellectual expertise/related to research activities are requested from external individuals or companies, one of the two following documents needs to be signed:

- If NO INVOICE is to be issued → External Collaboration Contract.
- If an INVOICE is to be issued → Letter of Engagement.

In addition, when signing any of the afore-mentioned documents, please note that Public Procurement rules need to be respected. In particular, please note Art.17- *Negotiated Procedure*- of President's Decision 19/2018 (explained in *8.Public Procurement Regulation*) that disciplines procurement procedures with value up to €60.000 and specifically 17Bis that refers to exceptions for this kind of collaboration.

For non-intellectual activities the letter of engagement is not mandatory.

For collaborations of *linguistic* nature, the specific agreement of the Director of the Academic Service is necessary. For more details please refer to FAQs.

*Executive Committee procedure (article 17Bis of the Principal's Decision 19/18)*

Provided that the three following criteria are fulfilled, the Executive Committee can waive the necessity for submitting other quotations:

- The service is for intellectual expertise/collaboration related to research activities;
- The amount to be paid is between 15.000,01 € and 60.000,00 €;
- And there is an obvious monopoly or prominent position of this economic operator in a highly specialised market.

In order to launch the procedure for the Executive Committee's opinion, please submit your request to the Procurement Coordination team ([FM.procurement@eui.eu](mailto:FM.procurement@eui.eu)) for their compulsory opinion.

Please be sure to submit your request to the Procurement Coordination team at least 5 working days before the deadline for submitting documents to the Executive Committee.

After having received the green light from the Procurement team, the request for exception can be submitted to the Executive Committee.

The Executive Committee meets every two weeks.

### **6.1.1. External Collaborator contract**

The request for commitment must reach FM External Collaboration team ([FM.External-Collaboration@eui.eu](mailto:FM.External-Collaboration@eui.eu)) at least **10 working days** before the "start of work date". The request must include:

- The filled in **Contract Information Form (CIF)**. If the contract holder is an institution, the name of the person who will sign the contract must be indicated; if the person who will carry out the task is other than the signatory, her/his name must be specified in the "description of work" field.
- The **bank details form**. Bank details need to be inserted in the system before the initialisation of the budgetary commitment which the contract is based on; if not already present, the bank details form needs to be sent to Accounting Unit before sending the request for commitment to the competent FM team; in the CIF insert only name of the bank and IBAN.
- The **CV** of the candidate

-The necessary **authorisation**, such as an email by the Director of the programme/the Professor requesting the contract.

After finalising the commitment, the Financial Officer sends **two originals** of the contract, signed by the Human Resources Service, to the person who requested it.

Once both originals are signed by the contract holder, one original must be sent back to the appropriate FM team. The other shall be kept by the contract holder.

The contract will be paid upon written request and confirmation that the work has been completed. Payments in instalments are possible. Request for payment shall be addressed to the competent FM team.

For **EU funded projects**, in most cases, original timesheets have to be submitted.

Contract holders should not start working before the contract is signed.

### [How to fill in correctly the Contract Information Form](#)

Information needed for contracts for occasional autonomous work, external collaborator contracts and 'contratti a progetto' with the EUI

#### *I. INFORMATION ABOUT THE CONTRACT HOLDER*

##### **If the contract holder is an individual:**

Full name:

Date of birth:

Place of birth:

Complete address in country of fiscal residence:

Codice fiscale (always for people with Italian fiscal residence; for people fiscally resident abroad, only if the work is done in Italy):

Italian address linked to the fiscal code (for people with fiscal residence abroad working in Italy):

E-mail address:

NB: If the contract holder is an individual, please also attach a CV!

##### **If the contract holder is an institution:**

Name of the institution:

Legal address of the institution:

VAT number:

Full name of the legal representative of the institution who will sign the contract:

Full name of the person who will carry out the work (if applicable):

**NB: please also attach a CV of the person who will carry out the work (if applicable)!**

**BANK INFORMATION:**

Name of the bank and IBAN (SWIFT code for USA)

*II. OTHER INFORMATION NEEDED FOR THE CONTRACT - **Please fill in all fields!***

Project/Programme (title, GA if applicable):

Programme Director:

Budget Line:

Description of the work: same description to be included in the contract (as straightforward as possible)

Period (start date – end date): it should be at least 10 working days after submission of the request to FM External Collaboration team

If time sheets are required – number of working days:

Country where the work will be carried out: Country of work implies different tax regimes

**-Work done in Italy** → Italian tax regime is applied. The following is included:

*THE CONTRACT HOLDER DECLARES UPON HIS/HER RESPONSIBILITY THAT DURING THE CURRENT CALENDAR YEAR, AND UP TO THE MOMENT OF SIGNATURE OF THIS CONTRACT, HE/SHE HAS NOT RECEIVED ANY PAYMENT FOR OCCASIONAL AUTONOMOUS WORK WHICH EXCEEDS - INCLUDING THE PAYMENT RESULTING FROM THE CURRENT CONTRACT - THE AMOUNT OF € 5.000,-.*

- if the contract holder is **fiscally resident** in Italy → withholding tax **20%**, to be included in the contract.
- if the contract holder is **not fiscally resident** in Italy, but in another country → withholding tax **30%**, to be included in the contract.

**-Work done outside Italy** → Description of work must be coherent; no partial work must be carried out in Italy.

- if the contract holder is **fiscally resident** in Italy → withholding tax **20%**, Italian tax regime is applied. The contract template includes the following:

*THE CONTRACT HOLDER DECLARES UPON HIS/HER RESPONSIBILITY THAT DURING THE CURRENT CALENDAR YEAR, AND UP TO THE MOMENT OF SIGNATURE OF THIS CONTRACT, HE/SHE HAS NOT RECEIVED ANY PAYMENT FOR OCCASIONAL AUTONOMOUS WORK WHICH EXCEEDS - INCLUDING THE PAYMENT RESULTING FROM THE CURRENT CONTRACT - THE AMOUNT OF € 5.000*

- if the contract holder is **not fiscally resident** in Italy, but in another country→ no tax duties for the EUI. The contract template includes the following:

*THE CONTRACT HOLDER SHALL ENSURE COMPLIANCE WITH TAX PROVISIONS APPLICABLE TO HIM/HER IN HIS/HER COUNTRY OF FISCAL RESIDENCE.*

The withholding tax is deducted by the Institute at the moment of payment. This means that the amount indicated in the contract is a gross amount and the contract holder will receive the correspondent net amount.

Please note that for contracts including withholding tax, the payment needs to be made during the **same calendar year** in which it was committed. If the contract is paid in the following years, even if the contract was signed previously, the withholding tax will affect the fiscal situation of the year in which the payment is actually done and will decrease the threshold of €5.000 consequently.

Fee and explanation on how the amount has been decided: The fee needs to be specified from the beginning, including an explanation of how the amount has been decided (amount per hour/ standard fee/etc.)

Payment conditions: Payment will only be made upon written request by the Programme Director/Professor that requested and authorised the contract. Please specify if payment is to be made in partial payments at fixed periods/after completion of the work/etc.

The reason why this collaborator has been chosen for the work: Include a brief explanation why the candidate was chosen.

If the contract needs to be amended once the period of the contract has already started, an Amendment of Contract needs to be requested.

It is not possible to amend contracts already ended.

**Please note that the new Public Procurement thresholds (see chapter 8) do not affect Italian law and the above-mentioned ceiling (€5.000 gross per calendar year for contracts with withholding tax) still applies.**

### **6.1.2. Letter of engagement -Lettera di Incarico-**

If a collaboration for intellectual expertise or related to research activities is to be carried out by an external individual, company or institution issuing invoices, a letter of engagement needs to be signed before such service is provided.

## Procedure

1. All relevant information needs to be sent to FM External Collaboration team when requesting the commitment. In particular, always remember to attach:

-The filled in **Contract Information Form (CIF)**. If the contract holder is an institution, the name of the person who will sign the engagement letter must be indicated; if the person who will carry out the task is other than the signatory, her/his name must be specified.

-The necessary **authorisation**, such as an email by the Director of the programme/the Professor requesting the contract.

-The **CV** of the person who will perform the activities, if possible.

- The **VAT** number

-The required number of **quotations**, depending on the amount to be paid, according to Art.4 of [President's Decision 19/2018](#), as explained in *8. Public Procurement Regulation*.

For collaborations:

- up to €15.000 → at least one quotation;
- Between €15.000,01 and €60.000 → at least three quotations.

In both cases, please present a short motivation for the choice done.

In case no other quotations are possible, please refer to article 17Bis of Public Procurement regulation (submission of request for exception to Executive Committee, see paragraph 6.1 above). The Financial Officer will proceed with the commitment and send back two originals of the letter of engagement, signed by the Human Resources Service. Both originals need to be signed by the provider of the service. One is for the provider to keep and the other one must be sent to the competent FM team.

Providers should not start working before they sign the contract.

3. The relative invoice has to follow the procedure of all other invoices sent to the EUI, being sent by the provider directly to Accountancy/Digital Invoices. The invoice must be dated after the completion of the service. For instalments, invoices for partial payments are required.

In order to proceed with the payment, the Financial Officer will ask for confirmation of completion of the service and will attach the duly signed original letter of engagement.

## 6.2.Small job contracts -*Incarico 200 ore*-

Researchers' assignments follow the Italian decreto legislativo 68 of 29/03/2012 (substituting law 390/91):

- Only those retaining the status of “**researcher**”: from 1<sup>st</sup> to 5<sup>th</sup> year researchers.
- Limited to a maximum of **200 hours** per academic year (01/09 – 31/08).
- Researchers should not start working before they have signed the contract.
- The work has to be **completed** within the academic year. The payment must be requested by 31/08, indicating the hours effectively worked (partial payment is possible; but the contract expires on the 31/08 in all cases).
- The **hourly rate** is fixed, and communicated at the beginning of each Academic year. A single assignment should possibly not be less than 200€.

### Procedure

1. Check the status and eligibility of the researcher, and the number of hours already worked during the current academic year. Please note that each Department/ Centre may set ceilings lower than 200 hours.

2. Send the request for the commitment to the competent FM team together with

- the request by the Programme director /Professor funding the contract, which should specify the researcher involved, the description of the work, the dates and amount of hours foreseen and the budget line on which the expenses are to be committed.

Please note that also for small jobs of linguistic nature, the specific agreement of the Director of the Academic Service is necessary.

3. The Financial Officer inserts the data in the Small Job application, originates the “verbale d’incarico” and proceeds with the commitment. Once the commitment is approved, the Financial Officer prints two and signs two originals of the “verbale d’incarico”. These originals are sent to the Administrative Assistant, who must obtain the signatures of the Professor and the researcher. One original is for the researcher, and the other one needs to be sent to the competent FM team.

4. The payment will be processed upon written request and confirmation of the completion of the work by the Professor (and handing in of the duly filled in timesheets, if needed). One original duly countersigned is to be attached to the payment by the

Financial Officer.

The payment must be requested before the end of the Academic year (31/08).

### 6.3. Research Assistant / Academic Collaborator Contract

- To set up a call → get in touch with the Academic Service/Academic Administrator of the RSCAS.
- For information/estimates → get in touch with the Human Resources Service/ appropriate person within your service

1st and 2nd year researchers have access only to small jobs (200 hours), while 3rd, 4th and 5th years may also accept contracts of Academic Collaboration (fixed duration of 3 months at fixed thirtieths: 7/30, only one per academic year) or Academic Assistantship (research, project or teaching assistant) of maximum duration of 18 months at 7/30 or higher. If more than 7/30 a grant suspension is needed (discuss with Acad. Service well in advance)

*Problem solving: Contracts and Researchers*

## Overview on contracts

		Small job	Academic Collaborator	Research Assistant	External collaborator
Researcher	1st year	OK	NO	NO	NO
	2nd year	OK	NO	NO	NO
	3rd year	OK	OK*	OK*	NO
	4th year	OK	OK*	OK*	NO
	5th year	OK	OK*	OK*	NO
Ex- Researcher	Thesis submitted and defended	NO	NO	OK	OK

Small job	<i>Incarico</i> 200 hours (per academic year)
Academic Collaborator	Fixed: 3 months at 7/30 Only one per academic year *Please always consult the Academic Service beforehand
Research Assistant	Intermission of studies may be required depending on contract *Please always consult the Academic Service beforehand
External collaborator	Place of work + fiscal residence of contract's holder → Different tax regimes

- Small job and External Collaborator contracts are managed directly by the **Financial Service**
- For details on each type of contract, please contact **Human Resources**
- Intermission is subject to limits and needs to be discussed in advance with the **Academic Service**

### EU funded Projects only

- Personnel working for EU funded projects (small jobs, external collaborations, Staff contracts) must fill in **timesheets** if foreseen in the agreement. It is essential that they are filled in monthly (tick for full or note ½ for half a day), signed by the collaborator and the Project Director (Head of Department/Centre in case the contract holder is the project director) and sent to the competent FM team.
- Only EUI working days are eligible, no weekends or EUI closures can be declared.
- In case of missions for the project, the relative working days can be declared on timesheets. Please specify “mission” on the timesheet when it includes EUI closures/weekends.
- Please note that for Horizon 2020 projects, timesheets are not requested for personnel working exclusively for the project (even part-time).
- Official number of working days per year is 215 for a full-time position, for a part-time the number must be reduced according to the contract.

## 7. Invoices

---

### 7.1. Italian invoices

All Italian invoices must include the following information:

- Date of issue
- Progressive number (unambiguous identification)
- Vendor Information
- Customer data (EUI)
- “Codice Fiscale” EUI
- VAT rate, total amount, VAT amount and taxable amount.
- VAT exemption, if applicable

The EUI is **VAT exempt** for taxable amounts higher than 300 €, both for invoices from Italian and non-Italian vendors within the European Union.

Consequently, all Italian invoices with a taxable amount over 300 € must not include VAT and include the following:

*“Operazione non imponibile ai sensi dell’Art.72, comma 1, lett.e), comma 2 del D.P.R. 26 ottobre 1972, no.633”.*

Please note that VAT cannot be reimbursed when a purchase is made directly by an agent and the EUI VAT exemption could apply.

Whenever there is a VAT exemption on a hotel invoice, the EUI is also exempt from paying Florence **City Tax**. Therefore, city hotel tax –*tassa di soggiorno*- (that is normally paid as an amount per person per night) must not be included in hotel invoices when VAT exemption is applicable, and the following must also be added:

***“Tassa di soggiorno esente in base all’art. 9 del DPR n.990 del 13/10/1976”***

Restaurant invoices must show the number of participants (menu / coperto). Hotel invoices must show the rooming list: name of the guests and number of nights.

## **7.2.Non-Italian invoices**

For non-Italian invoices, not all of the information mentioned in point 7.1 above may be necessary; it depends on the national legislation of the vendor.

The EUI is **VAT exempt** for taxable amounts higher than 300 € also for invoices from non-Italian Vendors within the European Union. The EUI’s VAT exemption is not valid outside of the European Union.

When such an exemption is applicable, VAT must not be calculated and the following must be written:

*“Art 15(10) of Council Directive 77/388/CEE, modified by Art.151, indent 1b and 2 of Council Directive 2006/112/EC and amended by Council Directive 2009/162/UE”;*

(Or, at least - *“art.151 of CD 2006/112/EC”*)

If requested, , the BFA can issue an official declaration regarding the Institute’s VAT exemption.

Please note that the reverse charge mechanism is NOT applicable to the Institute, and therefore we cannot accept invoices with such reference

### 7.3.Procedure for the receipt of invoices

Please find below a brief outline of the procedures to follow for the receipt of invoices to be charged to the EUI.

Vendors must be informed that they can send invoices to the EUI using only **ONE** of the methods listed (not both):

VIA REGULAR POST (Hard copy)	VIA E-MAIL (Electronically)
<p>European University Institute  <b>Contabilità / Accounting Unit</b>  Via dei Roccettini, 9  50014 San Domenico di Fiesole (FI)</p> <p>N.B. Exception for all invoices regarding hotel bookings, which should be sent to:</p> <p><b>Universalturismo Office</b></p> <p>c/o European University Institute  Via dei Roccettini, 9  50014 San Domenico di Fiesole (FI)</p> <p><i>Invoices:</i></p> <ul style="list-style-type: none"> <li>- must indicate funds centre (unit) and project to be charged (budget line)</li> <li>- <u>absolutely no copies</u> are to be sent to any other staff member</li> <li>- if the hard copy is mailed directly to the staff member, it should be forwarded to the Accounting Unit through the internal mail. It <b>MUST</b> be accompanied by the original envelope in which it was received.</li> </ul>	<p><b>digital.invoices@eui.eu</b>  (for all invoices, including hotels)</p> <p><i>Invoices:</i></p> <ul style="list-style-type: none"> <li>- must be in PDF format</li> <li>- must indicate funds centre (unit) and project to be charged (budget line)</li> <li>- <u>absolutely no copies</u> are to be sent to any other person.</li> <li>- staff members <u>must never print out invoices</u>. Only the Accounting Unit may do so from the digital invoices account.</li> </ul> <p>FYI: The Library manages its own invoices via library.digital.invoices@eui.eu</p>

If an invoice is **received by hand**, please add the sentence “Received by hand”, the date, and the *Bon à payer* duly signed. Send it via internal mail to either Universalturismo (for hotel invoices) or the Accounting Unit (for everything else).

**IMPORTANT:** Did the original invoice never arrive? The vendor can send a copy, which should clearly state TRUE COPY OF THE ORIGINAL (or COPIA CONFORME ALL’ORIGINALE or COPIE CONFORME À L’ORIGINAL). The copy should only be sent once, as we want to avoid having too many “true copies” floating around.

**In summary:**

<p><u>For all hotel invoices:</u></p> <p>Hard copies via post:   Universalturismo</p> <p>Invoices via e-mail:     digital.invoices@eui.eu</p>	<p><u>For all other invoices:</u></p> <p>Hard copies via post:   Accounting Unit</p> <p>Invoices via e-mail:     digital.invoices@eui.eu</p>
-----------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------

N.B. No copies are to be sent to other people.

**7.4.Advance payments: pro forma invoice/ online purchase**

In principle, all payments are processed upon receipt of an invoice after the service was rendered or the goods received.

Advanced payments are usually done on the basis of a pro forma invoice, according to the following procedure:

1. Send the request for commitment and all the relevant information to the competent FM team , including a quotation from the Vendor. If the commitment was already made as part of a larger budget, make reference to said budget.
2. The pro forma invoice must be sent directly to the EUI by the Vendor following the general procedure explained in point 7.3. The payment will be made upon its receipt.
3. After the service has been rendered/ the goods received, the legal invoice (final invoice) also needs to be sent to the Accounting Unit by the Vendor following the same procedure.

Online purchases using the EUI’s credit card are exceptional and should be reserved for cases of urgency and executed in respect of the principle of cost efficiency.

If a motivated request for an online purchase is approved, FM team will assist you in the purchase.

### **7.5. -Regime dei minimi- Particular fiscal regimes**

As the EUI benefits from a special taxation regime, it cannot cooperate with individuals or organisations which also benefit from certain taxation regimes. Therefore, before entering into a legal obligation with a vendor, it is necessary to know the particular fiscal regime the vendor is subject to.

- *Regime dei nuovi minimi (art. 27, 1 D.L. 6.7.2011, n.98)* => No cooperation possible.
- *Regime dei vecchi minimi (art. 1, 96 e ss. Legge 24.12.2007, n. 244)* => No cooperation possible.
- *Nuovo regime forfetario (art.1,54 e ss., law 190 of 23.12.2014, or “Legge di stabilità 2015”)* => Possible

## 8. Public Procurement Regulation

---

As already mentioned, (6.Contracts) Public Procurement is regulated by [President's Decision 19/2018 of 16 May 2018](#). These rules need to be taken into account when preparing External Collaborator contracts and Letters of Engagement; as well as when requesting any other services to be invoiced to the EUI.

In particular, please note ANNEX I - THRESHOLDS - that will determine the procedures to be followed depending on the estimated value of the contract.

- A negotiated procedure may be launched when the estimate value of the contract is below or equal to €60.000:
  - Up to **15.000,00€** => at least one offer is required .
  - Between **15.000,01€ – 60.000,00€**: at least three offers are required.

*( \*)Unless conditions for exceptions are fulfilled, as in article 17Bis for Services for intellectual expertise/collaboration related to research activities, already explained in the above paragraph 6.1 (submission of request for exception to the Executive Committee) and article 18 for other services and/or works.*

- An open call for tender must be launched when the estimated value of the contract is higher than 60.000 €.

*( \*)Unless conditions for exceptions are fulfilled article 18.*

Please refer to the [Decision](#) for more details and do not hesitate to contact the FM Procurement Coordination team ([FM.Procurement@eui.eu](mailto:FM.Procurement@eui.eu)) for any clarifications.

On the intranet you can also find useful [flowcharts](#) available for consultation.

## 9. Book purchase (Library)

---

### Print book

Every print book purchased with EUI funds is the property of the EUI Library. This is valid regardless of whether the Library purchases it directly or a EUI member/project uses other EUI funds.

If the order hasn't been made through the Library, upon arrival every book needs to be registered by the Library, which will supply a registration number.

### Procedure

1. Forward the Professor's request and relevant authorisation to the competent FM team, in order to commit funds. Please put in copy the address [euiref@eui.eu](mailto:euiref@eui.eu).
2. Send the receipt of payment to the competent FM team for reimbursement, stating who to reimburse. In the email please write also the library barcode that is available in the internal side of the cover (e.g. 30001007233366). If not present, the reimbursement will not be processed.
3. Once received, the book must be sent to the Library, to be added to their inventory. The book is subsequently issued on permanent loan and returned to the Professor. When the person leaves the EUI, the book returns to the Library collection.

Buying **own books** to be used as gifts or for dissemination purposes needs prior authorisation by the Secretary General. In order to obtain said authorisation, the following conditions must be fulfilled:

- the distribution list of the copies of the book must be provided, since in principle it is the EUI that distributes the volume for disseminating important research made at the EUI.
- try to negotiate a discounted price with the publisher.
- please make sure that the royalties are being renounced for these copies of the book.

## 10. ICT material purchase

---

Any hardware or software purchased via EUI funds, including PHC (Out of Contract funds) remains property of the EUI.

Software and hardware items costing less than €25,00 will not be reimbursed unless purchased with other items for a total of more than 25,00€.

Once the EUI affiliation ceases:

- Any hardware must be returned to the Institute.
- Any software must be removed (deleted/uninstalled from the user's device).

NB: Under special circumstances, the EUI member can purchase the item from the Institute once the affiliation ceases.

Please note that in all cases, all items need to be registered for tracking and support purposes.

### Procedure

#### 1. Submit the duly filled in ICT Procurement Request Form

In the **justification** field, please provide a valid reason connected to research needs.

For **EU funded projects** specify the necessity of the equipment for the project, the percentage of the use for the project (normally 100%) and who will use it (Project Director, Assistants, etc.)

2. The ICT Site Officer evaluates the request and gives their technical approval. If granted, two procedures are possible depending on the item:

a) **Centralised purchase** by the EUI through the CS Purchasing Requests Office:

The Purchasing Request Officer obtains a cost estimate and forwards all the necessary information to the competent FM team in order to prepare the commitment

b) **Non-centralised purchase**:

The technical approval and the possibility to purchase the item autonomously is communicated to the applicant. Meanwhile, all the necessary information in order to prepare the commitment has been forwarded to the competent FM team.

### 3. Payment:

#### a) ***Centralised purchase***

The invoice is sent to and paid directly by, the EUI.

#### b) ***Non-centralised purchase***

The payment is made directly. Afterwards, the receipt of payment needs to be sent to the competent FM team for reimbursement.

The payment can be made in exceptional cases using an EUI credit card. Please contact the competent FM team in order to ask for authorisation and organise the purchase.

Please note:

- Items bought within the EU are reimbursed, including VAT, up to a maximum of €300; above that sum, VAT is not reimbursed.
- Items bought outside the EU are reimbursed, including VAT, if they cannot be bought in the EU.

### 4. When the material arrives at the EUI:

#### a) ***Centralised purchase***

The item arrives at the IT User Support office to be added to the inventory and registered for tracking and support purposes.

#### b) ***Non-centralised purchase***

When making the order, please indicate your ICT- Site Officer address as destination. This way, the item is added to the inventory and registered for tracking and support purposes.

## 11. Audio and Video materials purchase (REFS)

---

Procedure for purchase of audio and video materials to be charged to the department, project or centre submitting the request.

### *Procedure*

1. Send a detailed request to the REFS specifying the item needed and the purpose of the purchase.

2. The REFS will provide a quote from the official supplier selected through a call for tender.

(\*) In case you obtain, for the same item, a significantly lower price than that proposed by the REFS, exceptionally the item can be purchased directly (also via the internet). In such cases please consult the competent FM team, as the commitment needs to be prepared prior to the purchase in any case. However, keep in mind that warranty and follow-up services regarding the item can be guaranteed only for items purchased from the official supplier.

3. Request the financial commitment from the competent FM team, including: the quotation, the purpose of the purchase, the budget line and the required authorisations of your department/centre.

4. If you decide to buy the item from the official supplier, after the commitment has been done, please confirm with the REFS to proceed with the purchase.

5. If the material is bought through the REFS the item arrives at the onsite officer of the official supplier which, after REFS has taken care of the inventory/registration, sends the material to the department/centre which requested it.

## 12. Expenses within the framework of communication actions (CS)

---

When committing expenses in the framework of communication actions, the Director of the Communications Service needs to give his approval:

- For amounts below 400 euros, the request is considered tacitly approved if the Director of the Communications Service is in cc when sending the commitment request to the competent FM mailbox.
- For amounts above 400 euros, the commitment request needs to include the explicit approval of the Director of the Communications Service.

Communications actions may include, among others:

- acquisition of branded materials
- printing of publicity (leaflets, brochures, roll-ups)
- online campaigns and software licenses

## 13. Requests for exceptions (IAO)

---

### New workflow

In order to better monitor the requests for special authorizations, the Internal Audit Office has introduced a new workflow starting academic year 2018/2019.

You are requested to send a filled in *Special Authorisation Request* form by email whenever an special authorisation on an exception to the rules is requested

### Procedure

1. Fill in the form indicating the Administrative Unit requesting the exception, if it is requested before or after the event and describing the situation

2. Send it for validation, always with the Head of Unit in cc as per approval:

a) If the request has **no financial impact**: send it directly to the Authorizing Officer (or his/her delegates): i.e. the Secretary General or the Director of the Academic Service or the Coordinator of Administrative Affairs.

The Authorizing Officer will confirm you if the authorisation is granted or not.

b) If the request has **financial impact**: send it to the competent FM.mailbox. The Financial Officer will fill in the reserved space for the BFA and then forward your request to the Authorizing Officer.

The Authorizing Officer or the Financial Officer will confirm you if the authorisation is granted or not.

3. The Authorizing Officer will forward the *Special Authorisation Request* to the Internal Audit Office for registration and monitoring purposes.

Academic or Administrative Unit requesting it:

*\*Head of Department must be in copy of e-mail*

Special Authorization is requested:

BEFORE

AFTER

*Please fill-in the section below, describing this situation:*

Supporting documentation attached to this request?

YES

NO

Does the request have a financial impact?

YES

NO

*If yes, please SEND this request to BFA (i.e. relevant financial manager mailbox)*

*Space reserved to the Financial Officer, if appropriate*

Opinion of the Authorizing Office, by Delegation or Sub-Delegation (Validation 2 level):

GRANTED

REFUSED

Opinion/Justification:

FOR IAO:

Reference number in the Special Authorization register: