



**ISTITUTO
ITALIANO DI
TECNOLOGIA**

Policy for the reimbursement of costs for missions, costs for transportation and the use of company credit cards

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A. Mission costs

1. Subject

Missions consist in the carrying out of institutional and professional activities by the Members (both collaborators and autonomous professionals) of the Bodies of the Istituto Italiano di Tecnologia Foundation (hereinafter referred to as IIT), employees, affiliates and members of the Committees and Commissions, which take place outside of the municipality where the standard place of work is located, both in Italy and abroad. For collaborators, the term "missions" includes all travel outside of the municipality where the offices used by the Foundation are located, made available for performing the activities necessary for the completion of their responsibilities as specified within the contract.

The "missions" also include all expenses relative to participation in conventions, conferences and similar events authorised by IIT and for which IIT pays the costs, including enrolment fees, as part of the budget approved for said expenses.

2. General principles

This policy aims to achieve a fair balance between the wellbeing of the individual who needs to fulfil the mission, the efficacy of the mission, including the speed of travel time, and its efficiency, not only by limiting necessary expenses but also by avoiding non-essential expenses.

IIT's personnel and collaborators who qualify for mission status are obliged to respect the present policy and IIT's entire System of Internal Regulations that is constantly updated on the Intranet pages (Policies and Procedures), including those regarding the use of information technology instruments and procedures set out by IIT, which, in the case of non-compliance, reserves the right not to pay the reimbursement of mission costs.

Missions are permitted only if strictly related to the role held at IIT and to the activity performed as part of the contract or assignment, and as long as they are necessary for the attainment of the objectives envisaged.

3. Field of application

The following qualify for mission status:

- Members of the Board.
- Members of the Executive Committee.
- Members of the Board of Statutory Auditors.
- Director General.
- Vice Scientific Director.
- Principal Investigator of Lines of Research.
- Managers.
- Functional Supervisors.
- Third-party individuals and members of Committees, Commissions or similar structures established by IIT.
- Employees (scientific, administrative, technical).
- Collaborators (including Visiting Professors).
- Affiliates (PhD candidates and Researchers from organisations connected to the IIT).
- Italian and foreign experts called on by IIT.

- Scholarship holders.

The subjects listed above are granted a refund of expenses against receipts for travel, bed and board costs incurred for the participation in activities carried out in the interests of IIT, within the limits indicated in the points below.

In order to determine the reimbursement of travel costs, the point of departure is considered to be the place of work where the person authorised for the carrying out of the mission performs their working activity (or, solely for collaborators, where they have the possibility of making use of structures and/or laboratories in order to carry out their duties as indicated in their contract) or, in general terms, if closer to the location of the mission, the place of habitual domicile.

A place of departure which differs from that stated in the previous paragraph may be considered in cases in which there is economic advantage in the choice as demonstrated by a comparative estimate or where said choice is necessary in order to guarantee functionality for IIT, the motivation of which should be attached on the mission management system. The point of departure for the return journey must coincide with the final destination of the mission. For the point of arrival for the return journey, the principles for the identification of the original point of departure apply.

In order to determine the process of authorisation and the mode of use of means of transport, the definition "IIT Subjects" is to be applied to all of those mentioned in the list in the first paragraph of the present article.

4. Granting of authorisation

Within the limits of the budget, missions must be authorised in advance, by the manager delegated for said purpose, according to Table 1 and Table 2: Delegations for the authorisation of missions.

The travel request must clearly detail the activities that will be performed during the mission period.

The Manager delegated for the granting of authorisation, hereinafter "Supervisor" or "Delegated Supervisor", has to verify that the activity performed during the mission is consistent with the applicant's role and/or activity, and that the duration shown for the mission complies with the activity to be performed.

Supervisors must not be in a situation of conflict of interest with the authorised subject. If Delegated Supervisors find that they are in a situation of conflict of interest, they must, as per appropriate procedures, inform the Compliance Directorate and the Human Capital and Organisation Directorate, who will perform the necessary actions.

If there are substantial changes to travel arrangements, such as duration or destination, the authorisation process must be repeated and the new authorisation must be entered into the mission management system following the procedure described above.

Missions lasting more than 15 days must always be authorised in advance by the respective Scientific Director or the Director General.

In mission cases:

Affiliated researchers and PhD candidates are personally responsible for requesting due authorisation for travel from their home institution in order that they are covered by the latter with all opportune and obligatory insurance and accident prevention coverage. The Foundation activates any necessary travel insurance for affiliates in order to cover potential health emergencies which may occur during the mission.

Table 1: Delegations for the authorisation of missions

Organisations / Structures / Relationship with IIT		Necessity for authorisation	Manager delegated for the purpose	Rationale
Governance Entities [Entity Members]	The Board	No	Not applicable	The entity's independence in terms of governance, management and assessment
	Executive Committee	No		
	Board of Statutory Auditors.	No		
Research Lines [Employed personnel] [Secondees] [Collaborators] [Affiliates]	Principal Investigator Technologist with budget management	No*	Principal Investigator (on proposal by a Senior Scientist)	Responsibility and independence in the Research Lines within the limits of the budget
	Directors and equivalent budget managers	No*		
	Senior Scientists	Yes		
	Scientific staff	Yes		
Administrative Staff [Employed personnel] [Secondees] [Collaborators]	Budget Manager	No*	Budget Manager	Responsibility and independence within the Administrative Units within the limits of the budget
	Directors and equivalent budget managers	No*		
	Function Manager	Yes		
	Other administrative personnel	Yes		
Third party subjects [Collaborators]	Occasional collaborators	Yes	The organiser (the fund manager)	Responsibility and independence of the Organiser within the limits of the budget
	Italian and foreign experts	Yes		
Members of Committees and Commissions [Collaborators]	Committees and Commissions	Yes	The delegate of the Executive Committee/Organiser	Responsibility and independence of the Organiser within the limits of their mandate

*In these cases of Self-Approval, prior notification to the Supervisor is envisaged. For these individuals, the initiation of the mission is notified by e-mail not only to the applicant but also to the Supervisor (Scientific Director, Director General, Associate Director, according to responsibility as per the Organisational Chart) who, in the event of obvious anomalies in the process, will contact the self-approver to request further details.

Table 2: Delegations for the authorisation of missions - Details of Organisations, Committees and Commissions.

Organisations and Commissions	Chair Person	Budget Manager	Supervisor for Mission Approval	Assisting Secretariat	Report Destinee	Notes
The Board	Chairperson of the Board	Chairperson of the Board	Self-approving	Statutory Entities, Supervisory Functions and TSC Secretariat	Not applicable	Not applicable
Executive Committee	President of the Executive Committee	President of the Executive Committee		Statutory Entities, Supervisory Functions and TSC Secretariat	Not applicable	Not applicable
Board of Statutory Auditors	President of the Board of Statutory Auditors	President of the Board of Statutory Auditors		Statutory Entities, Supervisory Functions and TSC Secretariat	Not applicable	Not applicable
Supervisory Organisation	President of the Supervisory Organisation	President of the Supervisory Organisation	President of the Supervisory Organisation	Statutory Entities, Supervisory Functions and	President of the Supervisory Organisation	Not applicable

				TSC Secretariat		
Ethics Committee	President of the Ethics Committee	President of the Ethics Committee	President of the Ethics Committee	Statutory Entities, Supervisory Functions and TSC Secretariat	President of the Ethics Committee	Not applicable
Court of Auditors	Magistrate of the Court of Auditors	Magistrate of the Court of Auditors	Magistrate of the Court of Auditors	Statutory Entities, Supervisory Functions and TSC Secretariat	Magistrate of the Court of Auditors	Not applicable
Technical Scientific Committee	President of the Technical Scientific Committee	President of the Technical Scientific Committee	President of the Technical Scientific Committee	Statutory Entities, Supervisory Functions and TSC/ROD Secretariat	President of the Technical Scientific Committee	Not applicable
Assessment Committee	Temporary appointment	Temporary appointment	Temporary appointment	Statutory Entities, Supervisory Functions and TSC Secretariat	Temporary appointment	Not applicable
Investment Commission	Not applicable	President of the Executive Committee	D.G.	Administrative Secretariat	President of the Executive Committee. / D.G.	To date there is no chairperson for the commission
Research Assessment Commission	Not applicable	Not applicable	Not applicable	Respective Secretariats / Assistants	All internal members, who allocate the missions to their own Cost Centres	
Group of Financial Experts	D.G.	Administrative Director	Administrative Director	Administrative Secretariat	Administrative Director	Not applicable
Organisation for Animal Welfare	President of the Organisation for Animal Welfare	President of the Organisation for Animal Welfare.	President of the Organisation for Animal Welfare	Respective Assistants	Not applicable	The internal members allocate expenses to their own cost Centres; the external member does not perform missions

On a monthly basis, the Planning and Management Auditing Directorate prepares detailed reports on the travel performed by persons who do not require authorisation during the calendar year (in accordance with the table above) and sends them to the Scientific Director and the Director General for their review and analysis.

5. Reservations and administrative procedures

In order to better guarantee respect for the present policy, the members of Organisations, employed personnel and affiliates of the Foundation, must contact the Administrative Secretariats in Rome and Genoa, and the Research Line Assistants in order to perform, also via sector operators, the purchasing of electronic or prepaid travel documentation, the reservation of hotels which, where possible, must be directly invoiced to IIT, the payment of enrolment fees for conventions, conferences and similar (as specified in chapter B – Costs for enrolment in courses and conventions).

Collaborators, being autonomous professionals, may make use of the organisational and logistic support of the Foundation for the organisation and management of travel concerning the carrying out of their assignments. In order to obtain the reimbursement for travel expenses, collaborators must in any case respect the provisions of the present policy.

The submission of expense receipts and mission plans (as specified in Chapter D – Method of reimbursement) and the relative administrative activities, must be handled by the aforementioned

Administrative Secretariat Staff or Research Line Assistants.

The various Foundation Secretariats (Secretariat for Statutory Bodies, Auditing Functions and the Technical Scientific Committee - Secretariat Office of the Scientific Director - Administrative Secretariat - Research Line Assistants) are responsible for missions pertaining to their responsibilities as refined in the [Organisational Chart](#).

For experts called on by IIT, responsibility falls to the Secretariat of the branch of the organiser or the Assistant for the Research Line concerned.

6. Means of transport in missions

Travel is, as a norm, carried out with the use of standard means of transportation, in respect for the principles of economy.

Standard means of transport are:

- trains;
- other regular scheduled means of transport (airplanes, ships, inter-urban buses etc.);
- forms of urban public transport (buses, underground trains etc.);
- forms of transport belonging to the Institute;
- urban taxis and those used for travel to/from airports and train stations;
- hire vehicles with drivers used for travel from/to airports and train stations.

Special forms of transport are:

- hire vehicles;
- hire vehicles with drivers and taxis used for destinations other than those specified above;
- personal vehicles.

The use of special forms of transport, both in Italy and abroad, is subject to prior authorisation by the Manager delegated for said purpose as per Table 1 and Table 2: Delegations for the authorisation of missions.

The use of special transportation is subject to the following conditions which must be duly justified:

- when it is economically advantageous compared to the use of standard means of transport. The increased economic advantage must be demonstrated by comparison with the overall expenses which would be incurred (standard transportation, any necessary board and/or accommodation etc.) if using standard transportation, and the equivalent expenses for the same categories deriving from the use of special transportation;
- when the location of the mission is not served by trains or other standard means of transport;
- when there is a particular service requirement or the necessity to quickly reach the location of the mission, if suitably documented or at least described in detail.

Without prejudice to the conditions above, the exceptional hiring of vehicles with drivers is allowed exclusively for the following subjects:

- Bodies;
- TSC;

- Scientific Director;
- Vice Scientific Director;
- Director General;
- Others only if justifiably authorised by the Scientific Director or by the Director General for the specific journey. Authorisation must be granted prior to reserving the service and must be attached to the expense account.

In absence of the aforementioned requirements, an overall reimbursement for economic purposes only, equal to the cost of the standard forms of transport that should have been used, will be recognised.

IIT subjects who are authorised to use hire vehicles, either with or without a driver, or their own vehicle, may not simultaneously make use of taxis, except for exceptional events or reasons which, in any case, must be documented.

7. Reimbursement of travel costs

Reimbursement for IIT subjects involved in missions will be made, for costs actually incurred, for:

- the cost of travel tickets
 - for air travel: in economy class for flights of up to four hours in length, in business class for over four hours of flight time, except for special authorisation by the manager delegated for said purpose;
 - for train journeys, including high-speed trains: in first class, or business class or its equivalent (excluding Executive class and its equivalent or higher classes), except for specific authorisation by the designated Supervisor;
- tickets regarding sleeping cars, or supplements for beds or berths;
- boarding fees;
- seat reservation;
- baggage deposit;
- car parking according to the procedures detailed below.

The authorisation for the use of personal transportation is subject to the submission of a declaration made by the party concerned which states that IIT is exempted from any responsibility regarding the use of said vehicle ([declaration](#)).

IIT subjects who are authorised to use their own vehicles are entitled to an overall reimbursement equal to one fifth (1/5) of the cost of one litre of fuel multiplied by the number of kilometres travelled. The cost of fuel used to calculate the value of the reimbursement, is recorded on the first working day of every trimester. Reference will be made to the average cost of unleaded petrol published on the website of the Italian Ministry of Economic Development (<http://dgerm.attivitaproduttive.gov.it/dgerm/prezzimedi.asp>). Authorisation is also made for the reimbursement of costs for motorway toll fees on presentation of appropriate receipts. The respective route to be considered for reimbursement is, in general terms, from the motorway entrance nearest the start point (for example, the workplace) to the destination and vice versa, following the shortest route.

For journeys made with vehicles supplied by IIT, there is no reimbursement for kilometres travelled; reimbursement will, in any case, be made for travel costs incurred (fuel and toll charges), on presentation of relative receipts.

Furthermore, on presentation of suitable fiscal documentation, reimbursements are granted for costs incurred regarding paid parking for cars (in airports or other secure parking), the use of which has been authorised for purposes related to the mission, for just the duration of the mission. Reimbursement will not be made for the payment of tickets left in the vehicle, fines of any kind, etc.

Reimbursement of travel fees will be made on presentation of original tickets/receipts and, in the case of flights, of the boarding cards. Taxi costs are reimbursed on presentation of dated receipts signed by the taxi driver, including indications of the journey made.

In exceptional cases, in the event of loss of travel tickets/receipts for train, aeroplane or taxi tickets, IIT staff members are required to submit a self-certification by attaching documentation proving the amount and payment made (e.g. credit or debit card receipts, proof of online purchase) in order to obtain reimbursement. Nothing will be due from the Foundation for lost tickets paid for in cash or without documentation proving the actual payment and amount.

Unused airline and train tickets must be returned to IIT (if returned after the deadline for the obtaining of refunds, these will be charged to the holder).

It is permitted, in the case of short personal stays linked to travel days, to make the outward and/or return journey on a date other than the travel day. The travelling worker must inform the Secretariat of this intention before organising the trip. The Secretariat must:

- request an estimate of the cost of travel on the dates chosen, differing from those required for work purposes, as well as on the dates of the trip;
- provide for the subsequent reimbursement of expenses considering the lowest cost estimate;
- discontinue travel on non-working days in order not to incur insurance costs.

If the travelling worker does not promptly inform the Secretariat and this results in the absence of a comparative estimate, the expense claim shall comprise the charge or non-reimbursement of half of the travel expenses unless otherwise authorised by the Scientific Director or the Director General.

In no case will expenses be reimbursed outside the days strictly necessary to carry out the mission activities.

8. Reimbursement of costs for board and accommodation

For missions in Italy, the reimbursement of costs for hotel accommodation will be recognised on presentation of expenses against receipts. Accommodation costs subject to reimbursement are for the price of a single room or a double room for single use.

For missions in Italy, the reimbursement of costs for hotel accommodation and board will be recognised on presentation of expenses against receipts within the maximum daily limit of:

- € 500.00 inclusive of VAT for Board members, members of the Executive Committee and the Board of Statutory Auditors, the Director General and the Vice Scientific Director;
- € 300.00 inclusive of VAT for the Principal Investigator of Research Lines, Managers, Function Managers, third parties and members of Committees and Commissions;
- € 250.00 inclusive of VAT for other employees, collaborators and IIT affiliates.

Without prejudice to the previous overall limits, for expenses regarding food, and/or for travel that is completed within a single day, the daily limits are as follows:

- € 100.00 VAT included for members of the Board, members of the Executive Committee and the Board of Auditors, the Director General and the Vice Scientific Director;
- € 80.00 including VAT for Principal Investigators of Research Lines, Managers, Function Managers, third parties and members of Committees and Commissions;
- € 60.00 VAT included for other employees, collaborators, affiliates and IIT scholarship holders.

In the case of cumulative receipts, the names of the mission participants must be indicated, and the permitted cost limit is the sum of the limits of the individual participants.

For missions carried out abroad, as well as the reimbursement for travel costs, the reimbursement for accommodation and board costs will be recognised on presentation of expenses against receipts within the maximum daily limit of:

- € 600.00 inclusive of VAT for Board members, members of the Executive Committee and the Board of Statutory Auditors, the Director General and the Vice Scientific Director;
- € 400.00 inclusive of VAT for the Principal Investigator of Research Lines, Managers, Function Managers, third parties, and members of Committees and Commissions;
- € 300.00 inclusive of VAT for other employees, collaborators and IIT affiliates.

Without prejudice to the previous overall limits, for expenses regarding food, and/or for travel that is completed within a single day, the daily limits are as follows:

- € 120.00 VAT included for members of the Board, members of the Executive Committee and the Board of Auditors, the Director General and the Vice Scientific Director;
- € 100.00 including VAT for Principal Investigators of Research Lines, Managers, Function Managers, third parties and members of Committees and Commissions;
- € 80.00 VAT included for other employees, collaborators, affiliates and IIT scholarship holders.

Both for missions in Italy and abroad, for third parties and members of Committees and Commissions, one of the members of the Executive Committee may, in motivating their decision, authorise a higher maximum limit.

In the case in which a single journey made in Italy or abroad involves the participation of subjects entitled to differing daily limits, the highest maximum daily limit among the participants may be applied to all subjects, on motivated authorisation by the budget manager.

In the event that the accommodation is used by several persons, the reimbursable expense will be the individual person's share determined by dividing the total expense by the number of occupants.

As far as food is concerned, it is permissible to replace the single meal consumed in restaurants with food purchased in shops. The receipt issued by the shopkeeper, under penalty of non-reimbursability, must be a 'descriptive' receipt and the nature and quantity of the goods purchased must therefore be traceable.

For stays in the same location, either in Italy or abroad, of a duration of no less than ten consecutive days, permission is granted for the reimbursement of accommodation costs in tourist-hotel accommodation of a category equivalent to a four-star hotel.

In the case of stays in residences, for reimbursement for board and other incidental expenses, a maximum

flat-rate amount of € 75.00 per day is recognised for every day of presence in the location of the mission, as a substitute for the reimbursement of expenses against receipts as mentioned above.

The flat-rate reimbursement is subject to taxation for the portion exceeding the exemption limits provided for in the tax regulations (contact your secretariat for further details).

Reimbursement will be recognised solely for expenses incurred in the location and period of the mission.

All extra expenses will be the responsibility of the IIT Subjects and any "No Shows" will be charged to the same IIT Subjects responsible.

In the event of loss of the expense voucher for board and/or lodging, IIT staff members shall sign a self-certification to be appended to the expense voucher documentation attaching supporting documentation proving the amount and payment made (e.g. credit or debit card receipts, evidence of online purchases) in order to obtain reimbursement. Nothing will be due from the Foundation for lost expense claims paid in cash or otherwise without supporting documentation proving the actual payment and amount.

9. Advance payment of mission costs

IIT subjects charged with carrying out a mission have the right to ask the relative Administrative Secretariat for an advance payment of up to 75% of the expenses that the same may presumably incur directly, and excluding the expenses that will presumably be paid by the Foundation. The advanced payment is granted only if the estimated expenses exceed € 300.00, and said payment may not be less than € 225.00.

The request for advance payment must be submitted well in advance with respect to the time and processing of payments, and it must contain the amount and items of expenditure taken into account in determining the amount requested.

The request must be attached to the expense report on the travel management system.

Any exceptions to the limit of 75% will be approved by the subject qualified to authorise the mission according to Table 1 and Table 2: Delegations for the authorisation of missions, and they must be suitably motivated and in any case approved by an Administrative director.

10. Reimbursement for expenses regarding internet connections

IIT Subjects have the right to ask for the reimbursement of expenses incurred for internet connection while on mission (including the purchase of data SIM cards), to be used exclusively for work purposes.

Reimbursement is for expenses against receipts which clearly indicate the nature of the expense. Expenses for internet connection must always be suitably motivated. The Foundation has the right to carry out checks for high connection expenses.

11. Reimbursable expenses for Visiting Professors

1. Introduction

A *Visiting Professor/Visiting Scientist* is an internationally well-known scientist who has been called on to

collaborate with a Research Unit within the IIT Foundation for a minimum period, unless otherwise approved by the Scientific Director or Director General, of 5 days, for performing the research activities. The Visiting Professor/Visiting Scientist is a collaborator of the Foundation, and therefore forms part of the group of IIT subjects specified in Article 3 above.

2. Reimbursement of travel costs

Given the national and/or international scientific fame of the Visiting Professor/Visiting Scientist, and considering the international established practices regarding the economic aspects of said scientific figures, and in consideration of the positive scientific consequences that this kind of collaboration may have on the institutional activity of the Foundation, in addition to the remuneration agreed on in the contract, the following may be recognised:

- reimbursement for travel costs incurred, corresponding to the beginning of the collaboration, from the fiscal domicile or, if different, from the location of the structure of origin, in reaching the venue of the Foundation which is most suitable for the carrying out of the assignment;
- reimbursement of travel costs incurred, corresponding to the end of the collaboration, from the venue of the Foundation which is considered most functional for the carrying out of the assignment, in order to reach the fiscal domicile or, if different, the location of the structure of origin.

The choice of the means of transport must respect that set out by point 6 of this Policy.

Said reimbursement for travel costs forms part of the remuneration and is therefore subject to social security costs and taxes.

3. Documentation

Visiting Professors/Visiting Scientists must provide the relative Secretariat or Assistant with the necessary documentation to certify the travel expenses incurred, in full respect of that set out by the present Policy. In the case of use of personal transportation, the procedure set out in point 7 of the present Policy must be followed.

The Reimbursement of travel costs will take place following the presentation of the necessary documentation.

B. Costs for enrolment in courses and conventions

1. Subject

Costs relating to the participation of subjects in conventions, conferences and similar, including enrolment fees, are subject to reimbursement.

IIT will cover all the costs indicated above. Once authorisation has been received according to Table 1 and Table 2: Delegations for the authorisation of missions, the IIT Subjects will send the relative Administrative Secretariat the details regarding enrolment and any requests for payment. The Administrative Secretariat will carry out the necessary procedures (enrolment, request for payment from the administrative office or purchasing office for payment via credit card).

Documentation showing participation in the course, congress or conference must be included in the relevant travel expenses report.

C. Expenses for transportation within the Municipality

1. Taxis and other means of transport

Reimbursement may be made for expenses related to taxis and other means of transport (e.g. cars with drivers, urban transportation) incurred directly for travel within the city where the workplace is located, when these expenses are incurred in the carrying out of activities for IIT by members of the Board, members of the Executive Committee and the Board of Statutory Auditors, Principal Investigators, Senior Scientists, Managers and Function Managers. Under no circumstances will travel between IIT sites as workplace within the same municipality be reimbursed.

Reimbursement of the aforementioned expenses is made on presentation of original tickets/receipts; in the specific case of taxis, reimbursement is made on presentation of a dated receipt signed by the taxi driver.

D. Method of reimbursement

1. Introduction

IIT Subjects who are entitled to reimbursements as specified in previous chapters, are obliged to respect the procedures stated here, including the use of information technology instruments and procedures set out by IIT, which, otherwise, reserves the right to deny reimbursement for mission expenses.

2. Documentation of expenses

IIT Subjects are obliged to document expenses incurred, in accordance with the categories shown on the respective computerised system, including those incurred with IIT credit cards, in particular:

- within 30 calendar days from return to the relative workplace they must deliver all the original versions of the documents required by this policy to the assistant, who will attach them to the expense report;
- within 30 days they must submit the supporting documents regarding expenses to the respective Secretariat.

In the event of failure to meet the above deadlines, IIT reserves the right not to reimburse the costs incurred.

3. Method of reimbursement

Reimbursement of expenses will generally be performed by the end of the month following that in which the complete documentation has been received.

Expenses incurred in a foreign currency will be reimbursed according to the exchange rate on the day in which said expenses were incurred. To this end, IIT Subjects are obliged to attach to the Expense Reimbursement form a document which certifies the exchange rate relative to the day in which the expense was incurred. In the absence of said document, reference will be made to the rates found on the Bank of Italy official website (www.bancaditalia.it). Any commission paid for the exchange of cash may be reimbursed (one operation per week is allowed). The reimbursement of expenses incurred in a foreign

currency will be paid in Euros or, on request by the IIT Subject, in the currency of their country of residence.

E. Use of IIT credit cards

1. Field of application

IIT credit cards, with relative spending limits, are assigned in respect of that provided by the retributive schemes approved by the Executive Committee.

The supplying of a credit card is equivalent to the authorisation for its use.

2. Purchases with IIT credit cards

The credit card may be used by the holder to pay for the following expenses as provided for by the respective policy:

- travel expenses, accommodation and board for work trips;
- entertainment expenses (as specified in the [P09 Policy for Entertainment Costs](#)).

The credit card may also be used, where applicable, for the following expenses in their cost centres and those of their assigned personnel, and in cases where it is not possible to use standard methods of payment:

- enrolment in conventions, schools and courses
- the purchase of technical and/or scientific books
- payment of fees and reprints of scientific publications
- purchases which have to be carried out, in a documented manner, exclusively online
- enrolment of researchers in cultural and scientific associations
- payment of travel expenses and accommodation of work trips.

Expenses paid with credit card must, in any case, always be within the limits of the budget authorised by the cost centre and carried out in full respect for the law, and for internal regulations and policies.

It is forbidden to use the credit card for any other type of cost which is not provided for in the present policy.

Each card holder is administratively, civilly and criminally responsible for any violation committed in the use of the credit card.

3. Documentation of expenses paid for with the credit card

The users of the credit card must submit to the relative administrative secretariats, by the 15th day of the following month, the originals of all supporting documents for expenses paid for with said card, differing to those sustained during travel or entertainment, for which the timescale is that already specified under letter D.

The documentation regarding purchases carried out with the credit card by members of the Executive Committee must, from time to time, be submitted to the Secretariat of the Rome office.

The documentation regarding purchases carried out with the credit card by Research Directors, Facilities Managers, Research Centre Coordinators and Foundation Managers must, from time to time, be submitted to the relative Administrative Secretariats.

The relative administrative secretariats must duly produce the relative purchase orders in compliance with the purchases made.

4. Loss and theft

In the case of loss or theft, Foundation credit card holders must:

- immediately follow all procedures to block the card;
- immediately inform the administrative manager of the situation;
- file a formal report to the Competent Authorities for Public Safety, sending a copy to the administrative manager.