

Approved by Rector's directive No 49 of 22 March 2017 (entry into force 14 March 2017)

Amended by Rector's directive No 12 of 10 April 2024

Date of entry into force: 10 April 2024

## **Secondment Rules**

### **1. General provisions**

1.1 The Secondment Rules (hereinafter "Rules") apply to secondment of the Rector and the persons working at Tallinn University of Technology (hereinafter "university") under an employment contract (hereinafter "employee or secondee"), reporting on secondments and the procedure for reimbursement of secondment expenses.

1.2 'Secondment' means sending an employee, under the employer's written order, outside of the location of the performance of work prescribed by the employment contract for a specified period of time in order to perform his or her official duties.

1.3 The Rules do not apply to benefits and allowances paid to an employee for travel between the location of the performance of work prescribed by the employment contract and the employee's place of residence.

1.4 An employee cannot be sent on secondment when the employee is on holiday or is temporarily incapacitated for work.

1.5 Secondment orders and reports shall be prepared in the university's intranet in the online secondments management module.

### **2. Deciding on secondment of an employee**

2.1 A planned secondment shall contribute to attaining the goals of the university, be essential in terms of performance of the official duties and comply with the legislation governing secondments. The destination and duration of a secondment must be in line with the stated goal.

2.2 A secondment must be arranged so that sparing use of the university's financial resources for the purposes intended, the best value for money, transparency and traceability of expenditure is ensured.

2.3 A decision regarding secondment of an employee shall be made as follows:

2.3.1 the Rector goes on secondment based on his own decision;

2.3.2 the Rector decides on secondment of the deans, director of the Estonian Maritime Academy and area directors;

2.3.3 the dean of the school decides on secondment of the heads of departments and college directors;

2.3.4 the head of the structural unit decides on secondment of an employee of the relevant academic structural unit;

2.3.5 the area director decides on secondment of a head of an administrative and support unit;

2.3.6 the head of the structural unit decides on secondment of an employee of an administrative and support unit.

2.4 An employee may be seconded for not longer than thirty consecutive calendar days. By agreement with the employee, secondments may be of longer duration.

2.5 Where a secondment of an employee requires modification of the employee's time of holiday specified in the holiday schedule, including interruption of his or her holiday, the time of the holiday shall be modified before commencement of the secondment.

### **3. Secondment order**

3.1 An order for sending an employee on secondment (hereinafter "secondment order") must be prepared before commencement of the secondment. A separate secondment order shall be prepared for each secondment and for each employee. A secondment order shall be prepared before expenses are incurred and the need for advance occurs.

3.2 A secondment order shall include the following information:

3.2.1 the name, structural unit and position of the secondee;

3.2.2 the destination and duration of secondment and the goal of the secondment with a sufficient amount of detail to allow assessment of compliance of the goal and content of the secondment with

the interests of the university. In case of secondments funded from projects, it must be described how the secondment is linked to the fulfilment of the project goals and performance of the project tasks. Depending on the nature of the secondment, a document, which explains the content and purpose of the secondment (an invitation, notification of registration, training programme), shall be attached to the secondment order;

3.2.3 planned expenses;

3.2.4 advance payout;

3.2.5 funding sources;

3.2.6 the persons participating in the approval process, including the person in charge of the financing source, the authorised signatory and the head of the structural unit.

3.3 Before going on secondment, an employee can apply for an advance to cover the estimated costs (hereinafter referred to as 'advance'). Advance can be applied for covering daily allowance, the costs of services consumed at the place of secondment that cannot be purchased in advance, participation fees and visa application fees. To receive advance, the employee shall indicate the requested amount and his or her bank account number in the secondment order. Advance is paid three working days before commencement of secondment unless the employee has submitted a reasoned request for earlier payment. An employee shall not be paid new advance if he/she has not submitted a secondment report detailing the use of the previous advance. Reimbursement of participation fees and visa application costs paid by the employee before commencement of secondment based on an expense report is also considered an advance. [entry into force 01.03.2024]

3.4 The employee shall fill in the fields in the secondment order and submit the order for approval.

3.5 A secondment order is automatically registered after it has passed the approval process and is stored together with the attached documents in the university's electronic document management system.

3.6 If, after registration of a secondment order, changes need to be made in the secondment conditions, an e-mail by indicating the reasons shall be sent to the Finance Office, who will cancel the valid secondment order. When a secondment order is cancelled, the secondee shall submit a new secondment order for approval.

#### **4. Secondment report**

4.1 The secondee is required to draw up and confirm, within five (5) working days from return from secondment, a secondment report regarding the secondment order, which must include an activity report and an expenditure report.

4.2 The activity report is pre-filled in accordance with the goal specified in the secondment order. The activity report can be supplemented if necessary.

4.3 The expenditure report shall state the amount of daily allowance, items of expenditure, their cost, the financing source and the method of payment.

4.4 Only documented expenses can be indicated in the expenditure report. The attached documents must be electronically clearly legible. In the course of processing of the report the secondee shall be able to submit the expense receipts also on paper. The obligation and liability to provide documentary evidence of the expenditure rest with the secondee and the approving officer and the signatory are responsible for considering the expenses certified.

4.5 Special requirements for expense documents:

4.5.1 participation in an event (conference, seminar, etc.) shall be certified by an invoice, confirmation, certificate, diploma, etc.;

4.5.2 in case of insurance, the expense receipt must be accompanied by the insurance police;

4.5.3 in case of a visa, the payment document must be accompanied by a copy of the visa; [entry into force 10.04.2024]

4.5.4 the date of a fuel receipt may differ from the dates of secondment, but no more than seven (7) calendar days from the start or end date of the secondment. The average fuel consumption per 100 kilometers must be indicated in the expenditure report. If there is no such indication, the average fuel consumption upon compensating for fuel expenses shall be 10 litres per 100 kilometers.

4.6 Expenses incurred abroad concerning which there is no expense document complying with the requirements laid down for an accounting source document must be certified by a document, which shall include at least the following information:

4.6.1 description of the transaction, the date, sum, foreign currency;

4.6.2 name and contact details of the counterparty.

4.7 The secondee shall, at the request of the Finance Office, add a written explanation to the secondment report to explain the expense document.

4.8 In case of secondments related to projects, both the university's regulations and the terms and conditions laid down by the financier must be adhered to. In case of doubt, the expenses must be agreed upon in advance with the financier. If the project financier requests that the expense documents related to the project be stored on paper, the documents together with a cover letter shall be submitted to the project accountant.

4.9 A secondment report shall be approved by the person in charge of the financing source and the authorised signatory. The Rector approves a Rector's secondment report. After approval, the secondment report is automatically directed to the Finance Office for processing.

4.10 A secondment report is automatically registered and is stored together with the attached documents in the university's electronic document management system .

## **5. Reimbursement of secondment expenses**

5.1 The services required for a secondment shall be purchased by using the following options:

5.1.1 travel services shall be purchased from the travel service providers who have been awarded a contract by the university, whereas the service provider submits an invoice to the university and the university pays the invoice;

5.1.2 a secondee may incur reasonable expenses - purchase and pay for travel, accommodation or travel insurance services by making sure that the best value for money is obtained and the resources are used economically. The expenses for services shall be reimbursed for on the basis of the secondment report;

5.1.3 in addition to the services referred to in the previous clause, a secondee is entitled to purchase and pay himself or herself for the services for the purchase of which the university has not carried out a public procurement.

5.2 An employee will be reimbursed for documented travel expenses, accommodation expenses and other expenses related to the performance of secondment duties provided these expenses are directly related to the employee's secondment and have been listed in the expenditure report. The employee will also be paid daily allowance for the period of secondment abroad at least at the minimum rate established by the Government of the Republic but not more than the tax exempt limit. Expenses of other persons (including family members) shall not be reimbursed. If other persons (including family members) share an accommodation (a hotel room, an apartment, etc.) with the employee, the employee will only be reimbursed for his/her share of the accommodation expenses. To calculate the employee's share, the total accommodation expenses listed on the expense receipt is divided proportionally by the number of persons sharing the accommodation. [entry into force 10.04.2024]

5.3 The daily allowance for secondment abroad is reduced by the cost of meals indicated separately on an expense receipt (unless meals were included in the price and it was not possible to purchase accommodation or a travel ticket by excluding them (e.g. a hotel breakfast)) up to the minimum amount of daily allowance. The cost of catering exceeding the reduced amount of daily allowance is deemed to be a fringe benefit.

5.4 If the time of departure or arrival indicated on the travel ticket is different from the actual time of departure or arrival and therefore the number of the days of secondment is increased, the actual duration of the secondment shall be taken into account. Documentary evidence proving the actual time of departure and arrival of the employee shall be submitted. If an employee uses for secondment a passenger car or any other means of transport, which is not public transport, the start and end date and time of the trip must be indicated in the travel log.

5.5 If a personal car is used in secondment, the expenses will be reimbursed for by one of the following ways:

5.5.1 by reimbursing for direct or additional expenses related to the travel such as fuel and parking costs, except for repair and maintenance costs; or

5.5.2 by reimbursing for the expenses on the basis of a travel log in compliance with the university's Procedure for Reimbursement of Expenses Related to the Use of a Personal Car for Business Travel.

5.6 Regardless of the manner of reimbursement of the expenses related to the use of a private car, a secondee shall be reimbursed for the boat, ferry or train tickets of the car.

5.7 If a personal car is used in secondment, records of the travel shall be kept in the form of a travel log according to the established procedure. Use of a personal car in secondment and the method of reimbursement for the expenses shall be approved by the secondment authoriser prior to commencement of the secondment.

5.8 For receiving reimbursement for secondment expenses, the expenses incurred in foreign currency must be converted into currency valid in Estonia on the basis of the daily exchange rate of the European Central Bank valid on the working day following the date of arrival from secondment abroad or calculated based on the secondment expenses actually incurred, which must be certified by a currency exchange receipt (a cash receipt, a bank statement certifying payment by a credit card, etc.).

5.9 The amount of the secondment expenses to be reimbursed shall be transferred to the bank account indicated in the employee's secondment report. Any advance received and/or amount of the expenses of other persons (including family members) indicated in the secondment report shall be deducted from the amount of the secondment expenses to be reimbursed. If the actual secondment expenses incurred are less than the advance received and/or the total amount of expenses of other persons (including family members) indicated in the secondment report, the excess amount will be deducted from the employee's remuneration, or the employee will need to transfer the excess to the university's bank account. Secondment expenses shall be reimbursed and advance shall be set off within one month from the working day following the date of receipt of the secondment report by the Finance Office. [entry into force 01.03.2024]

## **6. Implementing provision**

Secondments and the related documents started before 14 March 2017 shall be processed in accordance with the Secondment Rules valid until 13 March 2017.