

ADOPTED by the Rector of the University of
Tartu Decree no. 37 of 27 December 2005
(effective as of 01 January 2006)
(sections 4.1 and 4.6 effective retroactively as of
01 July 2005)

AMENDED by the Rector of the University of
Tartu Decree no. 33 of 19 December 2006
(effective as of 19 December 2006)

University of Tartu Secondment Rules

1. General Provisions

- 1.1. University of Tartu Secondment Rules (hereinafter 'these Rules') govern the secondment of persons performing work for the University under an employment contract (hereinafter 'employees'), reporting on secondments and the imbursement of secondment expenses. These Rules do not apply to compensations and daily allowances paid to employees for commuting between the place of residence and the location designated for performing the work specified in the employment contract.
- 1.2. Secondment means the temporary transfer of an employee for a set period of time for performing job-related duties to a location different from the one designated for the performance of the work specified in the employment contract, and the trip there and back, under the written authorisation of the head of the structural unit or, in case the seconded employee (hereinafter 'Secondee') is the head of a structural unit, his/her immediate supervisor (hereinafter 'Authoriser'). Secondments may last up to 30 consecutive calendar days. Where specifically agreed by the parties, secondments may be for longer periods.
- 1.3. Where a secondment requires a modification of the Secondee's leave arrangements as determined in the schedule of leaves, including terminating the leave, that modification must take place no later than seven days before the commencement of the secondment.

2. Drawing up and recording secondment authorisations

- 2.1. A secondment authorisation form set out in [Annex 1](#) to these Rules must be filled out prior to the commencement of the secondment. The form may not contain any cross-outs, handwritten additions, corrections, etc.
- 2.2. Where a secondment involves participation in an event to which the Secondee has been invited or for which he/she was required to register, (a copy of) the invitation or registration notice shall be attached to the secondment authorisation form. In case the funder of the secondment (e.g. the Estonian Science Foundation, Innove, etc.) has imposed further conditions requiring the submission of additional documents, those documents shall be attached to the secondment authorisation form.
- 2.3. Depending on the internal affiliation of the Authoriser, secondment authorisations shall be recorded in the secondment authorisation register of the Rector or of the relevant Faculty, Vice Rector, Area Director or University institution.
- 2.4. In case the actual duration or commencement of a secondment differs from the one indicated on the secondment authorisation form, additional approval must be granted by the Authoriser for proceeding with the secondment and for the reimbursement of expenses.

3. Secondment reports

- 3.1. Upon return from secondment, the Secondee shall draw up a secondment report by filling out the form set out in [Annex 2](#) to these Rules. The secondment report shall contain:
 - 3.1.1. an activity report, which must cover the substance of the secondment with a sufficient amount of detail in order to permit an assessment of the correspondence of the secondment to the interests of the University. In case the secondment is financed from project funds and is related to achieving the goals of the project, the activity report must state the title or code of the project under which the secondment took place;
 - 3.1.2. an expense report with original receipts/invoices affixed to the reverse side of the report or to a separate page submitted with the report. In case the Secondee used his/her personal vehicle to reach a secondment destination abroad, the expense report must state the date of crossing the Estonian border and the time of departure from and arrival in Estonia.
- 3.2. The Authoriser shall approve the secondment report, provided the actual secondment as described in the activity report served the stated purpose of the secondment and the expense report lists expenses related to the secondment and supported by documentary evidence. In case the Authoriser of the secondment is not the person in charge of secondment funds, the Secondment Report may, the Authoriser agreeing, also be approved by the person in charge of secondment funds.
- 3.3. The Secondee must submit the secondment authorisation and the approved secondment report together with documentary evidence of secondment expenses to the Finance Office or the accountant of the relevant UT institution no later than within ten working days following the return from secondment.

4. Reimbursement of secondment expenses

- 4.1. The Secondee shall be reimbursed for the travel and accommodation expenses that have been itemised in the expense report and are supported by documentary evidence and for other expenses related to the performance of secondment duties. For the time spent in secondment, the Secondee shall also be paid a daily allowance at least at the basic rates (set out as [Annex 3](#) to these Rules) provided in the relevant Republic of Estonia Cabinet of Ministers Regulation.
[effective as of 1 July 2005]
- 4.2. Documents serving as evidence of secondment expenses must be issued to the name of the University of Tartu. In case the Secondee has paid for accommodation or any other reimbursable expense item with his/her personal credit card, the original receipt, invoice or other similar piece of documentary evidence must be attached to the secondment report.
- 4.3. The Secondee shall be entitled to receive an advance on estimated secondment expenses. In order to claim the advance, the Secondee shall submit an application, addressed to the Chief Accountant, to the Finance Office together with the original Secondment Authorisation at least three days before the commencement of the secondment.
- 4.4. In case the secondment expenses are to be reimbursed from several different funding sources, the Secondment Authorisation or the application for advance payment must state the expense to be reimbursed as well as the funding source from and the limits within which that expense will be reimbursed.

- 4.5. The amount reimbursed shall, according to the Seconded's preference, either be paid out in cash to the Seconded from the Cashier's Desk or transferred to his/her bank account. Any advance payments received shall be deducted from the amount to be reimbursed. In case the actual secondment expenses are less than the advance received, the outstanding amount of the advance shall, upon the Seconded's written consent, be withheld from Seconded's salary, or the Seconded shall repay it him/herself to University's bank account or to the Cashier's Desk. The reimbursement or the repayment of the outstanding part of the advance shall take place no later than one month from the working day following the day that the Secondment Report was submitted to the Finance Office.
- 4.6. Where a daily allowance is paid to the Seconded by a third party, the Employer shall pay the Seconded at least the difference between the relevant basic daily allowance rate set out in [Annex 3](#) to these Rules and the amount paid by the third party. The Seconded shall submit to the Employer a certificate of the third party regarding the payment of the daily allowance, or certify receipt thereof him/herself. As a rule, the party hosting the Seconded is regarded as the third party.
[effective as of 1 July 2005]
- 4.7. In case a Seconded is an employee of more than one employer, and is seconded by several employers at the same time, the Seconded shall notify the employer of the decision taken by another employer to second him/her and of the rate of the daily allowance authorised. Notification shall be effected by attaching a copy of the secondment authorisation issued by another employer, which must state the period of secondment and the amount of reimbursable daily allowance, to the secondment expense report. Where an employer possesses information regarding the fact that another employer is paying the Seconded a daily allowance, the employer is under no obligation to pay a daily allowance for the same period. Where a daily allowance is paid to the Seconded by several employers, the total amount of such allowances, calculated starting with the daily allowance paid by the employer that was the first in deciding to second the Seconded, shall be subject to the maximum relevant daily allowance rate provided in [Annex 3](#).
[effective as of 19 December 2006]

UNIVERSITY OF TARTU

SECONDMENT AUTHORISATION no.	Date
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SECONDEE	
First name(s) and surname(s)	
Unit	Position/Job Title

SECONDMENT		
Destination		Institution
Start date	End date	Means of transport
Objectives and substance		
Additional terms and conditions		
Attachments (invitation, registration notice etc.)		Secondee replaced during secondment by:

REIMBURSEMENT OF EXPENSES

Secondee to be reimbursed for (specify if needed): travel expenses _____ up to 2000 EEK for the use of a personal vehicle _____ daily allowance _____ accommodation _____ other expenses _____	Source of funding: _____ _____ _____ _____ _____ _____
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I hereby declare that I am aware of the fact that any advances not repaid on time will be withheld from my salary by the Employer and give my consent thereto.

I hereby accept the terms and conditions of secondment as set forth above	
	<i>(signature of Secondee, date)</i>

I authorise/do not authorise the reimbursement of the Secondee for amounts in excess of the tax-free rates for daily allowances for secondments and the reimbursement of secondment expenses (established by Regulation no. 453 “Reimbursement of secondment expenses and the daily allowance rates for secondments and the terms and procedure of their payment” of the Republic of Estonia Cabinet of Ministers of 22 December 2000), and the payment of the tax on fringe benefits calculated thereon,		
from the source of funding stated opposite:		

The person in charge of secondment funds		
	<i>(name, position)</i>	<i>(signature, date)</i>

Secondment authoriser		
	<i>(name, position)</i>	<i>(signature, date)</i>

	UNIVERSITY OF TARTU
SECONDMENT REPORT	
attached to Secondment Authorisation No.	Date

APPROVED BY	
	<i>(signature of Secondment Authoriser, date)</i>
To be filled out by Secondee	
ACTIVITY REPORT	

EXPENSE REPORT				
Type of expense	Date(s)	Quantity	Cost	TOTAL
Travel expenses				
in case of using a personal vehicle, the mileage covered				
Daily allowance				
Accommodation expenses				
<i>(etc. other types of expenses)</i>				
TOTAL				

I hereby declare the truth of the above report and the information contained therein and request the reimbursement for secondment expenses to be made in cash from the Cashier's Desk /		
to be paid to the bank account no.		
	<i>(bank account no.)</i>	<i>(name of the bank)</i>

Seconded	
	(signature, date)

I hereby approve the duration of the secondment as lasting from		to	
	(start date)		(end date)

The person in charge of secondment funds	
	(signature, date)

To be filled out by the Finance Office		
Expense account	Accounted expenses	Paid as an advance/ imbursed by bank transfer
Travel expenses total		
Daily allowances total		
Accommodation expenses total		
Other expenses total		
TOTAL		

Expense report and expense account verified, the Seconded to be paid / to repay:

	EEK
(amount in words and figures)	

(signature of accountant)	(date)

(signature of Senior Accountant)

approved by Directive 33 of
19 December 2006

UNIVERSITY OF TARTU REIMBURSEMENT AND DAILY ALLOWANCE RATES FOR SECONDMENT EXPENSES
(Pursuant to Cabinet of Ministers Regulation no. 453 of 22 December 2000 'Reimbursement and daily allowance rates for secondment expenses and the terms and procedure for their payment', as amended by Regulations no. 109 of 28 March 2001, no. 171 of 21 May 2002, no. 385 of 17 December 2002 and no. 155 of 7 July 2005.)

TYPE OF EXPENSE	COMPENSATION *, **	NOTES
Daily allowance***		
while on secondment in Estonia	50—80 kroon	The person in charge of Secondment funds may reduce the daily allowance rate by up to 70% if the Secondee is accommodated free of charge at the destination location.
while on secondment abroad	350—500 kroon	
Travel expenses		
	travel expenses incurred while travelling to the destination location and back	On the basis of documentary evidence of expenses or the passenger ticket.
	ticket booking fees, airport fees and take-off charges	On the basis of documentary evidence of expenses or charge items on the passenger ticket.
	in case of using a passenger vehicle not belonging to the employer, the additional expenses directly related to the use of the vehicle for secondment (fuel, parking costs, road charges, ferry tickets, etc.), except repair and maintenance costs	On the basis of documentary evidence of the expense. The documentary evidence may not be issued earlier than 7 days prior to the start of the secondment or later than 7 days after the end of secondment. Fuel expenses must correspond to the mileage covered during secondment.

Accommodation expenses		
while on secondment in Estonia	200—1200 kroons for 24h	On the basis of the relevant receipt/invoice; if the amount marked on the expense document is less than the minimum reimbursement rate, the expenses will be reimbursed for in the amount marked on the document..
while on secondment abroad	800—2000 kroons for 24h	
Reimbursement for travel insurance and visa expenses incurred while on secondment abroad		
	travel insurance expenses	On the basis of the copy of the insurance policy or some other document certifying that particular expense.
	visa expenses	On the basis of the copy of the visa or some other document certifying that particular expense
Other secondment-related expenses		
	expenses related to baggage handling, use of public transport, communication services etc.	On the basis of a relevant expense document; in the amount of 35% of the daily allowance while on secondment abroad or 100% of the daily allowance while on secondment in Estonia.

* Secondment expenses reimbursed and daily allowances paid in excess of the rates presented in the table are subject to fringe benefits taxes (calculated, respectively, as ratios of 23/77 and 33/77 of the amount in excess) levied on the amount by which those expenses or allowances exceed the rates.

** All expenses incurred in foreign currency will be converted into Estonian kroon on the basis of the exchange rate in use by the Bank of Estonia on the day following arrival from secondment, with a precision of four digits after the decimal point.

*** Daily allowance is paid provided the destination location is situated at least 50 km from the border of the settlement which is the location designated for the performance of the work specified in the employment contract. In case the employee is seconded abroad, daily allowance is paid as follows:

- 1) For the day of embarking on secondment, daily allowance will be paid on the basis of the rate set for international secondments if the vehicle heading abroad departs at least three hours before midnight. For the day of return from secondment, daily allowance will be paid on the basis of the rate set for international secondments if the vehicle returning to

Estonia arrives at least three hours after the beginning of the calendar day (i.e. 12 midnight).

- 2) if the previously described period of time (upon embarking on international secondment or upon returning from one) is less than three hours, the daily allowance for that day is paid according to the rate set for secondments within Estonia. The daily allowance rate set for secondments within Estonia also applies to such secondment days that precede the departure for a foreign country and follow the arrival from that country.

Jaak Aaviksoo, Member of the Estonian Academy of Sciences
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