



**Politecnico
di Torino**

Direzione Pianificazione,
Finanza e Controllo

Guidelines for reimbursement of travel and subsistence expenses of Examination Board members

Members of the Examination Board, with the right to vote¹, coming from outside Turin are entitled to expenses reimbursement for travel, meals and accommodation, according to Politecnico di Torino Regulation.

For PhDs programmes of national interest for which Politecnico di Torino is the administrative seat ("Artificial Intelligence" and "Materials, Sustainable Processes and Systems for Energy Transition"), the mission expenses incurred by the members of the Examination Board for the awarding of the PhD degree are borne by Politecnico di Torino. Politecnico di Torino is in charge of reimbursing the mission expenses of the professors/researchers belonging to Politecnico di Torino and of the external members of the Board.

The venue for the discussion for the award of the PhD title may be either Politecnico di Torino or the university where the PhD candidate works. The location must be indicated in the decree appointing the Examination Board and will be the place of destination of the assignment. The members of the Examination Boards for the final examinations of PhD candidates enrolled in PhD programmes of national interest, with the right to vote, are entitled to reimbursement of travel, meals and accommodation expenses for travel to the place of discussion, in accordance with the current Regulations for Missions and Travel of Politecnico di Torino.

The reimbursement of the occurred expenses can be obtained by following the instructions listed below:

- 1) Claims for reimbursement shall be submitted using the specific form ([available here](#)) together with original invoices (hard/paper copies) and documents (or issued in electronic format) in order to prove the real costs, as required by Italian law. In addition, in order for these expenses not to form part of the income, all documents proving traceable payment must be requested, kept and attached to the reimbursement request (see point 7).
- 2) Advance payments are not provided.
- 3) Expenses not accompanied by the pertinent original document (or issued in electronic format) will be excluded from reimbursement, as will documents scanned or photographed.

¹ Please note that **aggregate members**, even if they come from outside Turin or another place than the venue of the final examination, are not entitled to reimbursement of expenses incurred as **they are not voting members** of the Final Examination Board.



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- 4) Claims shall be submitted to the PhD Programmes Hub office within 60 days from the defence or sent by regular mail to the following address:
*Politecnico di Torino
Nucleo Dottorato di Ricerca
C.so Duca degli Abruzzi, 24 - 10129 Torino.*
- 5) PhD Programmes Hub might, at any time even after the final defence, request further documents or information in order to have a detailed account of the incurred expenses and proceed with the reimbursement.
- 6) The reimbursement will be managed within 45 working days from the date of receipt of the documentation, taking into consideration the prompt forwarding of the latter to the office *Direzione Pianificazione, Finanza e Controllo* in charge of payments, except for possible supplementing documents. Confirmation of receipt of the documentation will be sent to the email address indicated in the reimbursement request.
- 7) Following the entry into force of Law No. 207 of 30 December 2024, it should be noted that expenses for travel, meals, accommodation and transport made by means of non-scheduled public transport services, such as taxis, **do not contribute to forming income only if they are incurred by bank or postal payment or other traceable payment systems.**

Payments considered traceable are:

- debit or debit cards
- credit cards
- prepaid cards
- bank or postal transfers
- bank cheques
- bank drafts
- smartphone payment applications linked to a current account
- MAV

Therefore, **it follows that the payment in cash** of expenses for meals, accommodation, travel and transport by means of non-scheduled public transport services **is not considered traceable** and therefore **if they are paid in cash they will contribute to forming income and will therefore be taxed.**

Please note that all documents proving the traceable payment must be requested, kept and attached to the mission.



Travel expenses

- 1) Place of departure is the workplace. For matters of flexibility, efficiency, duration and affordability, travel can start at the place of residence or in another place indicated in the request.

For PhD programmes of national interest for which Politecnico is the administrative seat ("Artificial Intelligence" and "Materials, Sustainable Processes and Systems for Energy Transition"), the place of departure is the place of work of the professor member of the Examination Board or other place indicated in the request and the destination may be either Politecnico di Torino or another University/Entity of the consortium, depending on where the final examination takes place. The place of departure is the Examination Board member's place of work or another place indicated in the request and the destination may be either the Politecnico di Torino or the University/Entity of the consortium, depending on where the final examination is to be held.

Travel expenses shall be reimbursed on the following basis:

- Air travel: economy class. Business class is accepted only for travels longer than five hours;
 - Rail travel: any train class, except executive or equivalent class;
- 2) In case of flight travel, boarding pass shall be provided together with the ticket (also electronic ticket) and the invoice/receipt where both the fare and the travel class are clearly visible.
 - 3) The reimbursement of the expenses related to taxi or rental car is admitted upon presentation of the documents indicating the date, amount paid and signature of the carrier.
 - 4) The use of privately owned vehicle is admitted in specific cases only:
 - impossibility to reach Turin neither by train nor by any other public means of transports;
 - need to reach Turin quickly or to return to the workplace for institutional reasons;
 - in case of strike of scheduled means of transports.

Expenses incurred for travels with privately owned vehicles or rental cars shall be reimbursed on presentation of the following supporting documents:

- mileage computed on the basis of the Michelin website (<https://www.viamichelin.it/>);



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- toll tickets or a copy of Telepass bank statement: time and date of travel, the way travelled and the amount paid shall be clearly visible;
- parking tickets only in case the car is left at the airport or at the train station.

If not submitted or reasonable, an amount equal to the train/plane ticket will be reimbursed.



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Meals expenses

- 1) Claim for meals expenses is limited to € 100,00 maximum per day, if the stay in Turin or where the final examination takes place plus the travel last more than 8 hours;
- 2) In case your stay plus travel last less than 8 hours, this amount is reduced to € 50,00 maximum per day.
- 3) The reimbursement of the meal expenses is made upon presentation in original of suitable documentation from which it must be deduced that the commercial store/shop is entitled to the catering service or in any case to the sale of foodstuffs. The company name, the nature of the costs, the place, the date and the amount paid must therefore be stated.

Here is an example of a till receipt:

Trattoria RAGIONE SOCIALE	
Address / Indirizzo	
P. IVA / VAT number	
	EURO
2 X 2,00	
Menu Carta	4,00
Gnocchi rosa	10,00
Ravioli Castelmagno	12,00
Secondo Piatto	10,00
Stinco	12,00
Crema di zabalone	5,00
bicchieri abbinato	4,00
Vino rosso	10,00
Caffe' al tavolo	2,00

TOTALE EURO	69,00
CONTANTI	69,00
#	
#TAVOLO: 15 - Salone	
#OPERATORE: Cassa	
#	
NR.0002	06/02/16 13:45
/F U1 72009171	



Accommodation expenses

- 1) Examination Board members who spend more than 8 hours in Turin or at the venue of the final examination for the defence are entitled to accommodation allowance for a reasonable number of nights in accordance with the duration of the examination.

In this respect, as a general rule, accommodation costs may be reimbursed as shown in the following table:

Country of departure	Reimbursement accommodation before the defence	Reimbursement accommodation for the day of the defence	Reimbursement accommodation after the defence	Total
European countries	1 night	1 night	1 night	3 nights
Non-European countries	2 nights	1 night	1 night	4 nights

- 2) If a double room for single use is used, the actual cost of the room will be reimbursed up to a maximum of € 300.00. In this case as well, the original invoice/receipt of the hotel must be attached and it must explicitly specify the single use.
- 3) If the documents indicated above include a service for two or more people, the costs will be divided by the number of guests.
- 4) The reimbursement can also be requested for: tourist taxes, baggage storage, parking at the hotel, any mandatory supplements. Any other extra cost shall be covered by the Board member.