Consolidated version valid as of 5 September 2022

APPROVED
by Order No. R-582 of 29 October 2018
of the Rector of Vilnius University

DESCRIPTION OF THE PROCEDURE FOR SECONDMENTS OF VILNIUS UNIVERSITY EMPLOYEES

CHAPTER I
GENERAL PROVISIONS

1. The Description of the Procedure for Secondments of Vilnius University Employees (hereinafter the 'Description') determines the procedure for sending employees of Vilnius University (hereinafter the 'University') on secondments, paying expenses related to secondments, and cancelling secondments.

2. The provisions of the Description shall be considered an integral part of the system of legal acts regulating the rules of procedure of Vilnius University.

CHAPTER II
PROCEDURE FOR SENDING EMPLOYEES ON SECONDMENTS

3. The employees of the University shall be sent on secondments at the initiative of the employee or employer from all or part of the positions they hold to carry out official assignments or to enhance qualifications in accordance with the employment contract or agreement on additional work, but for no longer than the duration of their employment contract.

4. The employee may be exempted from the performance of a part of their functions undertaken on the basis of the employment relationship by providing them with unpaid free time upon their own request.

5. In order to go on a secondment, an employee shall fill in an application concerning the secondment using the electronic system (hereinafter the 'electronic system') in the prescribed form no later than 14 working days before the start of the secondment, shall coordinate such secondment with all units of the University at which they perform functions in accordance with the employment contract and the agreements on additional work, the University's Central Administration unit responsible for human resources management (hereinafter the 'Human Resources Division') and, if such employee is involved in projects or the secondments are financed from project funds (including Erasmus mobility visits, etc.), they shall coordinate the secondment with all employees responsible for the funds of specific projects (project managers and financial officers or other managers of targeted funds).

6. The application for the secondment shall include the full name, unit, and position of the employee that is the basis for going on a secondment, the purpose, place, duration of the secondment, the expenses requested to be paid, and the sources of financing, as well as the amount of the advance payment. If the employee works under an employment contract with additional agreements, they must state in the application for the secondment which position shall be the basis for going on a secondment, which functions related to their job duties are requested to be performed remotely and/or which additional functions the employee wishes not to perform during the secondment, requesting to be granted free paid or free unpaid time.

7. If it is possible to perform some of the duties remotely during a secondment, the employee going on a secondment shall submit a remote work request via the University document management system, in accordance with the University's established remote work procedure. Such a request shall be valid for all future secondments and shall not be resubmitted unless there have been changes in the employment relationship (e.g. the employee started working in other positions, additionally concluded other agreements on additional work, etc.).

Amendments to the Item:

by Order of the Rector of Vilnius University No. R-276 of 1 September 2022

8. The final decision on sending an employee on a secondment shall be made by the Rector or their authorised person, confirming the application for the secondment in the electronic system.

9. If, after the decision is made, agreements on additional work are concluded with the employee, the agreement on additional work is terminated, or other additional circumstances arise that may affect the implementation of the decision specified in Item 8 of the Description, the employee must electronically submit an application for the secondment in accordance with the procedure provided for in Item 6 of this Description and specify the circumstances and reasons for changing the decision. The application referred to in this Item shall be approved and confirmed in the same manner as the application for the secondment. In the case where the employee does not revise the application for the secondment, unpaid free time shall be granted during the secondment for the duties performed in accordance with the agreement on additional work concluded after the previous decision on the secondment.

Amendments to the Item:

by Order of the Rector of Vilnius University No. R-601 of 21 November 2019

10. If the decision on the secondment is negative, yet the employee left without a formal reason, the expenses of the secondment shall not be paid, and the examination of a possible violation of work duties shall be initiated in accordance with the procedure established by the legal acts of the University.

11. If the employee going on a secondment works in projects, but the expenses of the secondment are paid from other, non-project funds, the financial officer or officers (if the employee works in several projects) of the project and the project manager(s) shall approve the employee's application for the secondment, affirmatively stating that the employee's request to perform part of the work functions in the projects remotely at another location during the secondment, or the request for unpaid free time in projects during the secondment, complies with the project management rules established by the funding institution and may be satisfied.

12. For an employee going on a secondment to carry out project activities, when longer than the working time allocated in the conditions of the projects to normal project activities is foreseen during the secondment, an individual work schedule may be established for the performance of other work functions at the employee's request, which shall determine which part of the main work functions the employee shall perform remotely during the secondment, and which part shall be performed after the end of the secondment during the specified reporting period. In such a case, the standard working hours for the reporting period, which is not longer than one calendar month, cannot exceed the maximum working hours established in the employee's employment contract, while the duration of one working day shall be determined in accordance with the requirements of Item 14 of this Description.

Amendments to the Item:

by Order of the Rector of Vilnius University No. R-601 of 21 November 2019

13. Employees working in other cities of the Republic of Lithuania and in other countries may be sent on a secondment to the University in Vilnius only if their employment contract specifies another permanent workplace outside of Vilnius. Employees whose permanent place of work is established in Vilnius may be sent to University units located in other cities in Lithuania in accordance with the procedure set forth in this Description.

CHAPTER III
WORKING TIME RECORD-KEEPING DURING A SECONDMENT

14. During a secondment, the employee's timesheet shall indicate the time actually worked by the employee, not exceeding the maximum duration of the working day permitted by the employee's employment contract per single employment relationship and not exceeding the duration of a 12-hour working day per all employment relationships, as well as the reason for absence from work.

15. The time of a secondment shall be indicated by the letter K in the timesheets. If the employee goes on a secondment from all positions, all the lines of the timesheet indicating the employee's employment relationships shall be marked with the letter K indicating the number of hours

worked.

16. When an employee going on a secondment is granted unpaid free time as part of the employment relationship, the letter K shall be marked in the line of the timesheet for the position for which the secondment is carried out, while the position from which unpaid free time off is granted shall be marked as NL.

17. When an employee going on a secondment is allowed to perform part of the work functions remotely during the secondment, the letter K shall be marked in the line of the timesheet for the position for which the employee is going on a secondment, while NT shall be marked in the positions that are allowed to be performed remotely.

CHAPTER IV
REIMBURSEMENT OF THE SECONDMENT EXPENSES

18. At the request of an employee going on a secondment, an advance payment may, but is not required to, be paid. The amount of the advance payment cannot exceed the expected expenses of the secondment.

19. Upon returning from the secondment, the employee must, no later than within 5 (five) working days, submit by the electronic system to the Finance Department of the Central Administration of the University (hereinafter the 'Finance Department') a report on the expenses of the secondment and relevant documents justifying the actual expenses incurred during the secondment (hereinafter the 'actual expenses incurred'), and when the employee's secondment is financed by the project funds, they must submit digital copies of the justification of expenses, proof of payment of expenses, and documents proving the fact of occurrence of the secondment, if so provided by the funding requirements of the project from which the secondment is financed. The report must be approved by a person appointed by the head of the core academic unit where the employee performs work functions under the employment contract, responsible for the storage of documents justifying and proving the actual expenses incurred and the fact of the secondment, as well as by the responsible employee appointed by the Finance Department. If the employee works in projects or the secondment is financed from project funds (including Erasmus mobility visits, etc.), the report must also be approved by the project financial officer or other manager of targeted funds responsible for the funds of specific projects. Original paper documents (or duly certified copies thereof, if the original paper documents must be submitted to other institutions), substantiating and proving the actual expenses incurred and the fact of occurrence of the secondment, shall be stored in the core academic unit where the employee performs functions under the employment contract (in the case of the Central Administration – in the Finance Department). The employee must ensure that the documents are issued in their name as a natural person.

Amendments to the Item:

by Order of the Rector of Vilnius University No. R-601 of 21 November 2019

20. If the advance payment paid to the employee exceeds the amount of actual expenses incurred, the employee must return the unused balance of the advance payment to the University no later than within 3 (three) working days from the date of submission of the report. If the employee does not return the unused balance of the advance payment in accordance with the procedure set forth in this Item, the University shall have the right to deduct the balance of the unused advance payment from the remuneration or other benefits paid to the employee.

21. All payments related to secondments shall be made by bank transfer to the employee's bank account, which they specified for the purposes of receiving their remuneration.

22. Actual expenses incurred by the employee shall be reimbursed only if and only to the extent that those expenses have not been paid by other institutions. The employee shall be responsible for ensuring that the amount requested for reimbursement in the submitted report was not or will not be paid again in the future from other or the same sources of funds. If the University reimburses incurred actual expenses that did not exist, or reimburses incurred actual expenses that were already reimbursed by another institution, the employee must return the sums unjustly reimbursed to them and compensate the University for all damages related thereto.

23. The employee may be paid/reimbursed for the following expenses related to the secondment:

23.1. Daily allowance or other subsistence expenses;

23.2. Rental costs for the residential space;

23.3. Travel expenses to the place(s) of the secondment and to return to the permanent workplace by all means of transport, except for taxis.

23.4. Local transport costs;

23.5. Event registration fee or event ticket costs (when going to a conference, symposium, exhibition, or other event);

23.6. various other expenses related to the secondment (departure-related document processing costs, health insurance, accident insurance during the secondment period, fees for baggage and storage thereof, necessary vaccinations and medicines against infectious diseases, communication costs, currency exchange costs at credit institutions, when such currency is used to pay the expenses of a secondment, etc.).

24. If the employee's secondment lasts longer than a working day (shift) or the employee is seconded abroad, the employee shall be paid a daily allowance.

25. Daily allowance rates shall be calculated according to the procedure established by the legal acts of the Republic of Lithuania and the University:

25.1. When going on a secondment abroad, a daily allowance shall be paid for the day of the secondment on which the employee leaves the Republic of Lithuania, which shall be calculated according to the amount determined for the country to which the employee is going. When returning from a secondment abroad, a daily allowance shall be paid for the day of the secondment on which the employee arrives in the Republic of Lithuania, which shall be calculated according to the amount determined for the country from which the employee is returning. When going on a secondment to several countries, a daily allowance shall be paid for the days of the secondment actually spent in a specific country, from the day of arrival to that country, which shall be calculated according to the amount determined for that country. When travelling to several countries on the day of a secondment, the average daily allowance calculated according to the amounts determined for those countries shall be paid for that day of the secondment.

25.2. Daily allowance shall be paid to employees going on secondments in accordance with the maximum daily allowance approved by the Government of the Republic of Lithuania. The employee may be paid less than the amounts of daily allowance approved by the Government of the Republic of Lithuania if this is stipulated in the employment contract or collective agreement. Daily allowance may not be paid if the employee is provided with meals in the country of that secondment or receives daily allowance or other monetary benefits from other sources intended to cover the expenses of the secondment in that country. In such a case, the employee shall confirm the existence of such circumstances in the application for the secondment.

26. Rental costs for the residential space shall be calculated according to documents justifying the actual costs, not exceeding the amounts specified in the employee's approved application for the secondment. If such amounts are not provided for in the approved application for the secondment, the rental costs for the residential space shall be calculated within the limits of the rental cost for the residential space norms established by the Government of the Republic of Lithuania.

27. Expenses not directly related to the rental costs for the residential space, but included in the accounting documents issued by units or persons providing accommodation services (meals, various additional personal services, etc.) shall not be reimbursed, with the exception of breakfast expenses included in such documents.

28. The travel expenses to the place(s) of the secondment and to return to the permanent workplace shall be calculated in the following order:

28.1. When going on a secondment by bus, train, air, or sea transport, the travel expenses shall be paid according to the documents justifying the actual expenses, not exceeding the amounts specified in the approved application for the secondment (if provided for).

28.2. When going on a secondment by car, the travel expenses shall be paid taking into account

the number of kilometres travelled during the secondment and approved fuel consumption rates according to the procedure for calculating the costs of a car used during secondments.

29. Local transport costs shall be calculated in the following order:

29.1. On the days of departure and arrival from the secondment – travel by all types of means of transport between the airport or sea port, railway or bus station and the employee's workplace/place of studies or residence (taxi may only be used in the city and, in some cases, in the territory of suburbs (only if there is no possibility to travel by other means of public transport)) according to the documents justifying the actual expenses, not exceeding the amounts specified in the approved application for the secondment (if such are provided for).

29.2. On other days – the expenses for travel related to the purposes of the secondment by all types of vehicles, except for taxis, according to the documents justifying the actual expenses, not exceeding the amounts specified in the approved application for the secondment (if provided for).

30. The costs of the event registration fee or event ticket purchase shall be calculated according to the documents justifying the actual expenses, not exceeding the amounts specified in the approved application for the secondment (if provided for).

31. An employee may go on a secondment by a car owned by the University, used by the University under a lease or loan for use agreement, or owned by the employee or controlled by them on another legal basis. When going on a secondment by car, the expenses of the secondment shall be accounted for in the following order:

31.1. Travel distance shall be calculated as a round trip based on the shortest route.

31.2. The costs of purchasing fuel used during the secondment shall be calculated taking into account fuel consumption norms, calculated in accordance with the laws of the Republic of Lithuania and internal legal acts.

31.3. The purchase of fuel must be confirmed by documents (receipts from the cash register). The date of issuance of fuel purchase documents cannot be earlier than 10 (ten) days before the commencement of the secondment.

31.4. When accounting for a secondment, the report must include the make, model, and national registration number of the car. If the employee goes on a secondment by their own car or another legally controlled car, a copy of the car registration certificate must be submitted when accounting for the secondment.

31.5. When several employees go to the same place in one car, the cost of purchasing fuel shall be paid for only one employee.

31.6. When going abroad, the civil liability insurance of the vehicle owners and the costs of car parking in appropriate lots may be paid during the secondment. In such a case, such expenses and the maximum amount of expenses must be provided for in the approved application for the secondment.

32. Other expenses related to the secondment shall be paid according to the documents justifying the actual expenses, not exceeding the amounts specified in the approved application for the secondment (if provided for).

33. When the expenses of the secondment are paid from the funds of the support projects financed by the Republic of Lithuania, the European Union, and/or other organisations in accordance with the conditions stipulated in the project contracts, the requirements provided for in Items 23–32 of the Description may be applied with certain exceptions and the reimbursed expenses of the secondments shall be determined in accordance with the special legal acts regulating project implementation or project financing rules.

Amendments to the Item:

by Order of the Rector of Vilnius University No. R-601 of 21 November 2019

34. If, in accordance with the legal acts of the Republic of Lithuania, reimbursements for expenses of the secondment are taxable, the employee may be paid the amount after deducting the relevant taxes.

CHAPTER V
CANCELLATION OF THE SECONDMENT

35. The cancellation of the secondment or the change of the conditions of the secondment may be carried out at the initiative of the employee or the employer by agreement between the parties.

36. To cancel a secondment, the employee shall submit a request for the cancellation of the secondment in the electronic system. The request for cancellation or change of the secondment shall be approved and confirmed in accordance with the procedure established in Chapter II of the Description.

37. The expenses of the secondment that did not take place or that took place in part may be reimbursed in accordance with the procedure established by the University's legal acts.

Annex. Repealed.

Repeal of the Annex:

by Order of the Rector of Vilnius University No. R-276 of 1 September 2022