

DHARMA GATE BUDDHIST CHURCH  
DOMESTIC AND INTERNATIONAL  
OFFICIAL TRAVEL POLICY<sup>175</sup>

(2017. consolidated version with the amendments of 11 September – v. 03.)

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<sup>175</sup> For the College, it was adopted as Annex 6 to the Financial Management Policy by Senate Resolution No. 45/2017.(12.14.) of 14 December 2017.

## 1. GENERAL PROVISIONS

A Official Travel Policy has been prepared taking into account the following policies and legislation: - Dharma Gate Buddhist Church's Foundational and Doctrinal Regulations and other internal regulations,  
- Act I of 2012 on the Labour Code (hereinafter: MT), - Act CCIV of 2011 on National Higher Education (Nftv.),  
- Act CXC of 2011 on National Public Education (Kntv.),  
- Act CXVII of 1995 on Personal Income Tax (hereinafter: SZJA)..

### 1.1. Scope of the Regulation:

#### 1.1.1. The personal scope of this Policy covers:

1.1.1.1. all members of the Church;

1.1.1.2. persons engaged by the Church or its institutions under ecclesiastical service, employment, lecturer assignment, or any other work-related legal relationship (hereinafter: employees);

1.1.1.3. as well as persons who, for the benefit of the Church and its institutions, act under other assignments issued by the responsible officers (hereinafter: appointees).

#### 1.1.2. The material scope of this Policy

covers: 1.1.2.1. domestic official travel and 1.1.2.2. international official travel.

### 1.2. Definitions

Official Travel: travel undertaken by the members, employees, and appointees of the Church and its institutions, on behalf of and in the interests of the Church or its institutions, for religious, educational, professional, scientific, networking and/or relationship-maintenance, and economic purposes.

Official Travel may be domestic or international.

1.2.1. Domestic Official Travel: travel and/or performance of duties within the territory of Hungary on behalf of and in the interests of the Church or its institutions.

1.2.2. *International Official Travel*: a stay outside the territory of Hungary, and the related travel abroad, undertaken to carry out tasks connected to the activities of the Church or its institutions.

### 1.3. Source of Funding for Official Travel

Funding for official travel may come from:

1.3.1. from the official travel appropriation in the budget,

1.3.2. from the portion of grant and awarded scholarship funds earmarked for this purpose,

1.3.3. from funds derived from extraordinary income – donations, gifts, etc. – earmarked and available for this purpose.

## 2. DETAILED PROVISIONS 2.1.

### Domestic Official Travel

#### 2.1.1. Procedure for Domestic Official Travel

2.1.1.1 The Church's authorised leaders, members and employees may, within their own authority, authorise the domestic official travel of the person(s) concerned where the travel appears in the budget plan, provided that the Director of Finance has certified the availability of funds. Planned domestic official travel included in the budget must be authorised before it begins.

2.1.1.2 In the case of the Church's higher and public education institutions, the head of the given institution—acting in accordance with the institution's Organizational and Operational Regulations and the budget plan adopted with the maintaining authority's approval—is entitled, within their own authority, to order official travel chargeable to the domestic official travel allocation specified in the budget plan, provided that the Director of Finance has certified the availability of funds. Planned domestic official travel included in the budget must be authorised before it begins.

2.1.1.3 In the case of unplanned official travel, the reason for the exception must be stated on the Travel Authorization.

2.1.1.4 For domestic official travel funded from donations, grants, or other extra-budgetary sources, the person controlling the funds may order the travel, based on certification by the countersigning Director of Finance that funding is available. For such official travel, the authorisation process must likewise be initiated as early as possible.

2.1.1.5 In the case of domestic official travel, Annex 1 must be completed and, if necessary, a copy of the document substantiating the reason for the travel must be attached.

2.1.1.6 In the case of travel by the Church's leaders, the Rector of the College, or the head of the secondary school, they appear on the form as the authorising officer ordering the official travel and sign it themselves.

2.1.1.7 The traveller is entitled to receive a travel advance up to the planned cost of the authorised official travel. The advance may take the form of cash, receipt of a bank card linked to the institution's designated account, or an amount transferred to the traveller's bank account.

2.1.1.8 For the expense claim, the Travel Authorization form ordering the travel, the original invoices evidencing the costs issued to the cost-bearing entity—the Church or its institutions, the project, etc.—the Domestic Official Travel Expense Claim as per Annex 2, in the case of use of a private vehicle the Private Vehicle Mileage Claim including the mileage log (Annex 2/B), and the Post-Travel Report (Annex 5) must be submitted.

2.1.1.9 The authorising officer and the Director of Finance approve the expense statement and the Post-Travel Report after verification.

2.1.1.10 The traveller bears financial and disciplinary liability for repaying the advance and for proper settlement by the prescribed deadline.

#### 2.1.2. Reimbursement of Expenses for Those on Domestic Official Travel:

##### 2.1.2.1. Daily Subsistence Allowance (DSA)

In the case of official travel, the traveller may be granted a Daily Subsistence Allowance (DSA), the amount of which may not exceed the minimum amount prescribed by the legislation in force. The Personal Income Tax Act treats amounts paid under this heading as income against which expenses may be accounted for without supporting documentation.

The Daily Subsistence Allowance (DSA) constitutes income subject to tax and social contributions.

No Daily Subsistence Allowance (DSA) may be paid if the duration of the absence is less than 6 hours, or if meals at the event are included in the registration fee.

##### 2.1.2.2. Travel Expense Reimbursement

The traveller is entitled to Travel Expense Reimbursement for rail, intercity and local public transport, or—subject to prior authorisation—for the use of a private passenger car owned by the traveller or their spouse, or borrowed under a lending agreement.

In the case of rail travel, a full-fare ticket of the class specified in the Travel Authorization, or a full-fare intercity bus ticket, may be reimbursed upon submission of the original invoice issued in the institution's name and the travel ticket,

In the case of using a private passenger car, the reimbursable amount may not exceed, for the kilometres evidenced by the mileage log, the sum of (i) the fuel cost calculated on the basis of the vehicle's consumption standard using the fuel price published by NAV, and (ii) the kilometre allowance (mileage rate) of HUF 15/km. The expense claim must be accompanied by the Private Vehicle Mileage Claim (including the mileage log) (Annex 2/B), a copy of the vehicle registration certificate, and a copy of the certificate of compulsory motor third-party liability insurance valid at the time of travel. In the absence of comprehensive motor insurance (CASCO), a declaration of liability must be made on the mileage log.

For local transport costs, the tickets and the original invoice issued in the institution's name must be attached, and the grounds for their use must be itemised and justified.

##### 2.1.2.3. Other Expense Reimbursement

Supporting documents (receipts, invoices, tickets, etc.) eligible to be claimed as other expenses:

- accommodation expenses: the original invoice issued in the institution's name,
- motorway toll charges: the original invoice issued in the institution's name and a copy of the control slip,
- hotel parking: the original invoice issued in the institution's name,
- conference registration fee: the original invoice issued in the institution's name, for bank transfers, the bank transfer confirmation as well,
- other authorised costs – as approved by the authorising officer ordering the official travel
- unforeseen but documented expenses that unavoidably arose in connection with, or during, official travel.

## 2.2. International Official Travel

### 2.2.1. Procedure for International Official Travel

#### 2.2.1.1. International Travel Authorization

2.2.1.1.1 Travel abroad is subject to prior authorisation, which in all cases must be obtained using the International Travel Authorization (Annex 3) at least 60 days before the start of the official travel. The Director of Finance certifies the availability

of funds for the official travel by countersigning the request; without such countersignature, the travel cannot take place.

#### 2.2.1.1.2 Persons authorised to issue the International Travel Authorization:

A.) for foreign official travel planned in advance and funded from the Church's budget: the Church's authorised leaders and professional decision-makers;

B.) for the Church's higher and public education institutions — in accordance with the institution's Organizational and Operational Regulations and the budget plan adopted with the maintaining authority's approval — the head of the institution, within the international official travel allocation specified in the budget plan;

C.) for grants: the person responsible for the grant and the designated leaders of the Church and its institutions; provided that, for the Church's higher education institution, in the case of EU mobility grants and other international matters within the competence of the Erasmus Committee, it proceeds in accordance with its Erasmus Policy, and the International Travel Authorization is signed by the Chair or the Vice-Chair of the Erasmus Committee,

D.) for other sources (donations, inter-institutional agreements, etc.): the person controlling the funds and the designated leaders of the Church and its institutions.

2.2.1.1.3 In the case of the senior leaders of the institutions (Church, College, Secondary School, etc.), on the International Travel Authorization form as per Annex 3, they appear as the authorising officer ordering the official travel and sign it themselves.

2.2.1.2. Travel Advance may be requested on the basis of the Travel Authorization; it may be requested in writing no later than 5 working days before the start of travel, in HUF, by bank transfer. The traveller bears financial and disciplinary liability for repaying the advance and for proper settlement by the prescribed deadline.

#### 2.2.1.3. Reimbursable Expenses for International Official Travel Funded from the Institution's Budget:

- a Daily Subsistence Allowance (DSA) may be granted to the traveller to cover accommodation and meal costs; it is accounted for without invoices,

- travel: the mode of transport specified in the Travel Authorization – air, rail, bus, or ship, in the specified class – reimbursed on the basis of an invoice issued in the institution's name.

- accommodation expenses (hotel, sleeping car, etc.) (if not covered by the Daily Subsistence Allowance (DSA)) – on the basis of an invoice issued in the institution's name,

- car use, taxi and transfers; local transport; ferry tickets; parking fees; motorway toll charges; rental fees; fuel costs, etc. - upon presentation of an invoice

- communication expenses: the cost of using telephone, Wi-Fi, videotelephony, etc. – upon presentation of an invoice,

- meal expenses (if not covered by the Daily Subsistence Allowance (DSA)) – on the basis of an invoice issued in the institution's name,

- representation expenses – costs incurred during international official travel and approved by the authorising officer (gifts, hospitality, etc.)

- other costs – travel insurance, visa fees, administrative charges, conference registration fee, the travel organiser's fee if used, etc.

2.2.1.4. In the case of Travel funded by a grant or other external source, the types and amounts of reimbursement and the procedure for claiming (settlement) are governed by the funding provider; those rules must be attached to the expense claim. In the absence of such rules, the provisions of this Policy shall apply to the determination of reimbursement.

#### 2.2.1.5. Procedure for Expense Reimbursement Claims

As a general rule, supporting documents must be issued in the name of the Church or its institutions.

The traveller must plan their journey so as to reach the destination by the shortest route and in the most economical manner.

The expense claim must be submitted on the expense claim form found in Annex 4 within 15 calendar days of return.

The following must be attached:

- the Travel Authorization authorising the official travel, - a copy of the conference information brochure;

- letter of assignment,

- in the case of a study visit, a copy of the invitation letter confirming willingness to host and the benefits provided.

The traveller must prepare a Post-Travel Report within 15 calendar days of returning and submit it to the authorising officer /assigning officer.

### Settlement of the Daily Subsistence Allowance (DSA)

The Daily Subsistence Allowance (DSA) is EUR 180 per day, paid as an advance and settled after the trip. The Rector of the Church's higher education institution, in agreement with the Director of Finance, may set a uniform lower DSA ceiling for all of the institution's international official travel.

The Daily Subsistence Allowance (DSA) constitutes income subject to tax and social contributions.

Eligibility for the Daily Subsistence Allowance (DSA) must be evidenced by a rail, bus, or electronic air ticket, or by a mileage log.

If the traveller receives full board abroad, or—in the case of a study visit—receives a scholarship or other remuneration-type benefit, no Daily Subsistence Allowance (DSA) is payable. Settlement of Other Material Expenses

- taxi expenses may be reimbursed upon presentation of the original receipt or ticket, provided they are substantiated in the Post-Travel Report;
- local transport costs: may be reimbursed upon presentation of the original ticket, provided they are substantiated in the Post-Travel Report;
- official telephone expenses: original invoice;
- hotel parking: original invoice;
- motorway toll charges:
  - in Hungary: original invoice + a copy of the control slip,
  - abroad: payment receipt;
- travel-related costs may be paid on the basis of invoices issued in the name of the Church or its institutions.

#### 2.2.1.6. Post-Travel Report

2.2.1.6.1 The traveller on international official travel must, in connection with the financial settlement, submit their Post-Travel Report, with the content set out in Annex 5, within 15 calendar days of return.

2.2.1.6.2 If the settlement is not made directly with the Church, the authorising officer must, upon receiving the Post-Travel Report submitted to them, simultaneously forward it to the Church Directorate.

2.2.1.6.3 Submission of the Post-Travel Report and its forwarding to the Church Directorate are also conditions for acceptance of the financial settlement.

2.2.1.6.4 The authorising officer approves, on the basis of the supporting documents and the Post-Travel Report, the costs incurred during the official travel, in whole or in part.

#### 2.2.2. Annual Official Travel Plan

H2.2.2.1 The head of the Church's higher education institution must prepare an international official travel plan to substantiate the annual international official travel allocation specified in the budget plan, and must submit it to the Church, as the maintaining authority, no later than fifteen days before the Senate meeting adopting the budget, or, failing that, by 30 November of the preceding year at the latest.

2.2.2.2 A detailed technical report on the implementation of the international official travel plan (as part of the Rector's annual report for the reporting year) must be prepared and, together with the Rector's annual report, submitted to the Church as the maintaining authority, but no later than fifteen days before the date of the Senate meeting that adopts the Rector's annual report.

The Dharma Gate Buddhist Church's Domestic and International Official Travel Policy forms part of the Church's Financial Management and Accounting Policy and, acting under the authority of the Church Council, is amended and adopted by the Chair of the Church Council as this consolidated Policy.

Dated in Budapest, 11 September 2017.

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László Mireisz  
Chair of the Church

### Council 3. ANNEXES

Annex 1 - Domestic Travel Authorization – work duties, conference, study visit, etc. Annex 2

- Domestic Official Travel Expense Claim

Annex 2/B – Private Vehicle Mileage Claim

Annex 3 - International Travel Authorization – study visit, conference, etc. Annex 4 –

International Official Travel Expense Claim

Annex 5 – Post-Travel Report (Travel Report)

## ***Annex 1 - Domestic Travel Authorization – work duties, conference, study visit, etc.***

registration number,

### **Domestic TRAVEL AUTHORIZATION**

1. Provisions concerning the official travel

Name of traveller: Tax

identification number of traveller:

Permanent address:

Purpose of travel:

Planned departure (date, time):

Planned return (date, time): Authorised

duration of domestic stay (days):

2. I authorise the following for the traveller

Accommodation Ft Rail ticket  
HUF intercity bus - HUF Hospitality

Private vehicle

Taxi

Official vehicle Daily Subsistence Allowance (DSA)

HUF Other:

3. Itinerary

DATE: FROM TO HOW

4. Persons using a private vehicle

NAME Place of departure DATE AND

TIME 1.

2.

3.

4.

5. Requested

Travel Advance

TRAVEL EXPENSES	ACCOMMODATION EXPENSES	DAILY SUBSISTENCE	OTHER EXPENSES	Amount
AMOUNT				
ALLOWANCE			PROGRAMME- AND	

ADVANCE Dated:

Signature of traveller

Financial countersignature

Financial Director

Initiator

Name of officer  
rank (Chair, Rector,  
Director, etc.)  
Signature

***Annex 2 - Domestic Official Travel Expense Claim***

registration number,

**DOMESTIC OFFICIAL TRAVEL EXPENSE CLAIM**

Departure (date, time):

Return (date, time):

name	Invoice issuer	Invoice number	Gross amoun t	Payment method	Expense type
	number	date		(cash, Bank transfer,	

			Treasury card	Taxi card	
1.					
2.					Accommodation
					Travel expenses (rail, bus) Private vehicle
3.					Settlement (3. annex attached)
4.	5.				taxi
6.	7.				hospitality
Total:					Daily
		Advance received:	HUF		Subsistence
		Amount payable:			Allowance
		HUF Attachments			(DSA)
		(invoices, receipts, etc.) number: pcs	Dated:		other
Traveller	Name of				
certifying officer					
(authorising officer)	Position				
	Signature				



## Annex 2/B – Private Vehicle Mileage Claim

Registration number: OCCASIONAL PRIVATE VEHICLE MILEAGE CLAIM Date of official travel:

Name of traveller:

NAV fuel consumption standard

(litres/100 km): Tax identification number of traveller:

Vehicle type: NAV fuel price

(HUF/litre):

Depreciation allowance (HUF/km): No. Date,

time,	Business partner- Travel	Distance	Fuel cost	Depreciation	Total minutes	Purpose name	From To (km)
		Reimbursement		(HUF)	(HUF)	(HUF)	

1

2

3

4

5

6

7

8

9

10

Grand total:

Dated:

Traveller

I approve the expense claim / I certify completion:

Authorising

officer Attachments: no. of itineraries

Received: I approve the expense claim:

Signature of

authorizing officer

### ***Annex 3 - International Travel Authorization – study visit, conference, etc***

registration number,

#### **INTERNATIONAL TRAVEL AUTHORIZATION**

1. Provisions concerning the official travel

Name of traveller:

Organizational unit: Tax

identification number of traveller:

Birth

date:

Per

manent address:

Passp

ort number:

Passp

ort expiration date:

(year, month, day):

Passport place of issue

(city):

Destination country/city: Purpose of travel: Planned

departure (date, time): Return (date, time):

2. Please procure/provide the following for the traveller (underline as appropriate)

Accommodation	airplane ticket	Taxi-/minibus-transfer abroad	Visa
insurance	Taxi transfer Bp.	Rail ticket	intercity bus ticket
other:			

3. Itinerary	DATE FROM	TO	MODE OF TRANSPORT	DAILY SUBSISTENCE
ALLOWANCE (DSA) -	DAYS			

4. Planned expenses METHOD OF PAYMENT

Description	Currency	Amount	(bank transfer, bank card, cash on site)
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Attachme

nt: Dated:

Signature of traveller chair, etc.)

I order the official travel:

Financial Name of officer

countersignature: Authorising officer rank (Chair, Rector, Director of finance, etc.)

Signature

Signature

lye

N

**Annex 4 – International Official Travel Expense Claim**

registration number,  
Travel expenses claimed by the traveller

**1. Provisions concerning the official**

travel: Commitment number:

Traveller's name:

Purpose of official travel:

Classification of traveller:

Destination of official

End date

travel- Start date

Classification of  
traveller: 2.

**Advance received:**

Receipt No. Expense category

amo  
unt

Currency Daily amount Day

**3. Repayments:**

Currency Amount

4. Departure, arrival, border-crossing data: Departure Travel Month Day Hour,  
 place Method Arrival minutes Month Day Hour, minute Border-crossing date Hour,  
 minute Place

5. Settlement of the Daily Subsistence Allowance (DSA) and material expenses:

No. Route Duration Expense category Foreign currency amount Currency

Exchange rate Amount (HUF) Payment method Attachments: pcs Total payable to the traveller  
 (Daily Subsistence Allowance (DSA) and material expenses) in total: 0 HUF

I declare that during the period of the official travel I received free meals as follows:

Date Lunch Dinner Dinner Dinner Date Lunch Providing false information in  
 the expense claim will result in disciplinary or criminal proceedings.

Dated: ..... Signature of

I certify the necessity of the time spent on the official travel and the completion of the task:

Issue .....  
 d Name of authorizing officer Signature

## ***Annex 5.***

### ***Post-Travel Report (Travel Report)***

#### POST-TRAVEL REPORT on International Official Travel

Contents of the Post-Travel Report:

1. Travel Authorization number:
2. Name, position, email address of the authorising officer:
3. Name, position, email address of the traveller:
4. Organizational unit of the traveller:
5. Additional colleagues travelling together on the official travel:
  - a. Name, position, email address
  - b. organizational unit
6. Place of official travel (country):
7. Date of departure:
8. Date of return:
9. In the case of an invitation, name and address of the host:
10. Cost-bearing entity:
11. Purpose of the travel:
  - a. Conference
  - b. Other, namely:
12. Technical report (for conference participation: indicate whether you held any role at the conference, and which; if you were a session chair: the session name and date/time; institutions visited, counterparts, other Hungarian participants, etc.):
13. Outcome of the official travel:
14. Were there any deviations from the work plan? If yes, what is the reason:
15. Recommendations and follow-up actions arising from the official travel:

Date:		Signature of traveller	
Received:	Date of submission to the Church:	Name of authorizing officer:	Financial Director
	Recipient's signature	Signature	Signature