

Guidelines for approving/arranging and billing for business trips at Freie Universität Berlin from January 1, 2018

1. LEGAL BASIS

2. DEFINITIONS, SCOPE

- 2.1 Business travelers
- 2.2 Business travel and vacation
- 2.3 Business travel and place of residence/employment
 - 2.3.1 Place of residence
 - 2.3.2 Place of employment
 - 2.3.3 Place of business
- 2.4 Business
- 2.5 Secondary employment
- 2.6 Combining business travel with vacation
- 2.7 Types of travel
 - 2.7.1 Business travel with travel allowance
 - 2.7.2 Business trips without travel allowance
 - 2.7.3 Study/field trips
 - 2.7.4 Travel to an interview
 - 2.7.5 Travel in connection with negotiating contracts
 - 2.7.6 Travel for training or educational purposes, in part work-related
 - 2.7.7 Travel by external parties

3. PROCEDURES

- 3.1 Application
- 3.2 Approval
 - 3.2.1 Allocation of responsibilities
 - 3.2.2 Traveling abroad (to conflict zones)

- 3.2.3 Traveling abroad (for longer than 6 weeks)
- 3.3 Advance payments
- 3.4 Reimbursement
 - 3.4.1 Allocation of responsibilities
- 3.5 Receipt retention, deadlines, and verification

4. MEANS OF TRANSPORTATION

- 4.1 Train
- 4.2 Airplane
- 4.3 Private vehicle
- 4.4 Taxi
- 4.5 Bus

5. DAILY ALLOWANCE AND ACCOMMODATION COSTS

- 5.1 Daily allowance
- 5.2 Accommodation costs
- 5.3 Business travel abroad

6. OTHER EXPENSES / ADDITIONAL COSTS

7. COME INTO EFFECT

1. LEGAL BASIS

The following legal guidelines are to be used as a basis in approving/arranging and billing of business travel:

§ 93 The Berlin High Education Law (*Berliner Hochschulgesetz*) states that civil servants should use the regulations set out in the State of Berlin Civil Law (*Landesbeamtenengesetzes Berlin - LBG*). In accordance with § 77 para. 1 of the LBG, business travelers should abide by the Federal Travel Expense Act (*Bundesreisekostengesetz - BRKG*) and the regulations and provisions issued in accompaniment thereto.

For business travel abroad, there are further regulations set out in the Foreign Travel Expenses Ordinance (*Auslandsreisekostenverordnung - ARV*).

If a third-party funding agency makes different arrangements in its approval notice or guidelines, then these shall apply.

As per § 23 para. 4 of the collective wage agreement (*Tarifvertrag*) on the acquisition of TV-L for FU Berlin on the 22. November 2010, the above mentioned stipulations also apply to employees of Freie Universität Berlin (.).

The budgetary regulations on financing business travel (see appendix 1) must be strictly observed.

2. DEFINITIONS/SCOPE

2.1 Business travelers

Business travelers are

- a) people whose primary employer is Freie Universität Berlin and
- b) student assistants.

Non-business travelers are

- a) people whose secondary employer is Freie Universität as per §§ 117, 118, 119, 120 of the Berlin Higher Education Act (adjunct professors [*Privatdozenten/innen*], ad hoc professors [*außerplanmäßige Professoren/innen*], honorary professors [*Honorarprofessoren/innen*], and lectures *Lehrbeauftragte*),
- b) persons with private contracts (*Privatdienstvertrag*), or
- c) other people, namely students, fellows, interns, retired civil servants, guests, etc. (hereafter referred to as "external parties").

If external parties travel on behalf of Freie Universität Berlin, the regulations set out in the travel guidelines shall be adhered to. Please refer to section 2.7.7. below for more details.

2.2 Traveling for work and vacation

According to BRKG regulation § 2 para. 1, business travel is travel made in order to complete necessary business outside of the workplace. The travel must be arranged or approved by the responsible body. Business trips should only be made if the business requires it.

A business trip comprises the outward and return travel to the business destination, the business conducted at the destination, and the journeys to and from the place of business at the destination.

Business travel includes, for example, trips to academic conferences, symposiums, seminars for doctoral students, meetings with project partners (e.g., to initiate a third-party funded project) or (potential) co-authors, excavation sites and archives (if research is being conducted at that location), training programs in the employee's own field of work.

Combining business trips with private trips, vacation, leisure travel, travel in connection with a secondary job or other activities for the employee's own interest, travel to a professional event which is predominantly or exclusively in the personal interest of the employee, and so forth, are not classed as business travel. Such applications will be denied.

Strict standards must be applied when approving business travel for economic and efficiency reasons. Additionally, it should always be checked whether the business in question can be done in a more cost-effective way.

If in doubt, please contact your travel cost center (*Reisekostenstelle*) before applying.

Employees must notify their employer if they intend to combine a business trip with a vacation. Please refer to section 2.6 in this matter.

2.3 Business travel and place of residence/employment

Traveling for business purposes in the area of residence or employment (zones A-B-C) is classed as business travel as per § 2 Abs. 1 BRKG.

These errands or trips must also be arranged and/or approved by the responsible body. In this case, arrangement/approval is not required in written form (either printed or electronic); verbal will suffice.

2.3.1 Place of residence

The place of residence is the place where the business traveler has a residence (a place of residence; also a second residence, holiday home). (2.1.4 BRKGVwV)

2.3.2 Place of employment

The place of employment is basically the area and building(s) where the employee regularly works on the Freie Universität Berlin's premises (including any external offices). Employees can only claim travel expenses from one place of business (2.1.3 BRGKVwV).

2.3.3 Place of business

The place of business is where the business is carried out (2.1.5 BRGKVwV).

2.4 Business

Types of business include duties which are part of the employee's main responsibilities within the scope of their position at Freie Universität Berlin. Regardless of reimbursement or costs, business travel may only be arranged or approved for trips that are necessary in order to perform a business-related task.

A paid teaching position at another higher educational institution does not usually count as part of an employee's main responsibilities. Any research performed at other higher education institutions can be treated as a business trip as long as it is part of a collaboration, exchange program, a collaborative research center, or similar.

If there are no urgent business-related reasons for the business travel or if it can be achieved in another way, special leave (*Sonderurlaubsverordnung*, *Hochschulurlaubsverordnung*) may be granted providing the legal requirements are satisfied.

Usually, business trips **over 6 weeks long** are not permitted during the semester while classes are in session. In this case, employees should apply for a leave of absence with the personnel office (*Personalstelle*). Other regulations apply work duties must be completed outside of an employee's place of employment as part of a third-party funded research project, when the failure to complete said duties would jeopardize completion of the project or if the travel is part of research being conducted (work-related task) during a leave of absence as per § 99 para. 6 of the Berlin Higher Education Act (*Hochschulgesetz*) – a so-called “research semester” or “*Forschungssemester*.” In this case, business travel for more than 6 weeks can be approved.

Business trips cannot be approved if the applicant was granted a leave of absence or leave through the university vacation regulations (*Hochschulurlaubsverordnung*).

2.5 Secondary employment

Business travel may not be approved if a secondary employment permit has already been requested for the same purpose. For example, for travel as a guest professor or for a university teaching position at a different university or research institute.

2.6 Connecting business travel with private vacation

In principle, business travel can be carried out in connection with private vacation. Employees may combine a business trip with a private vacation of **no more than 5 working days** before, during or after the business trip. Weekends and official public holidays in the state of Berlin do not count as working days.

If the private vacation is longer than 5 working days, the employee **does not have the right to reimbursement of travel expenses for the outward and return journeys**. This can potentially have serious financial repercussions as the only costs which may be reimbursed are those incurred for the actual business (daily and accommodation allowance, conference fee).

If a private trip takes place, it is absolutely necessary for billing purposes that the employee provides a cost comparison (*Kostenvergleich*) for the official outward and return journey. The cost comparison must include the actual travel and flight costs determined at the time of booking, as the maximum reimbursement can only be made up of the necessary costs for the outward and return journey to the place of business. Please also note the information sheet included as appendix 4.

2.7 Types of travel

2.7.1 Business trips with travel allowance (*Reisekostenvergütung*)

Business trips with travel allowance may only be authorized if they are for official work purposes. The necessity of the trip is determined on a case-to-case basis. Please refer to sections 2.2 and 2.4 for more information.

Upon request, reimbursement of necessary travel expenses incurred for business purposes shall be granted in writing in accordance with the applicable provisions.

2.7.2 Business trips without travel allowance

Business trips without travel allowance can only be approved if the business traveler waives the right to reimbursement due to, for example, reimbursement from a third-party or if no funds are available.

2.7.3 Study/field trips

As a rule, only one trip leader can be appointed to each study/field trip and hence granted approval for business travel.

If more than 15 students take part in a study/field trip and require extensive support, then a second leader may be granted approval for business travel.

For geological mapping, archeological excavations and other field activities requiring the use of specialized equipment, there should be an 8:1 ratio of students to leaders.

The travel costs of the study/field trip leader will be reimbursed through funds from decentralized units as stipulated by the BRKG in connection with § 77 of the LBG. As per § 9 para. 1 of the BRKG, an allowance up to the amount of 50% of the daily and accommodation allowance shall be granted as stipulated by the BRKG/ARV. If accommodation receipts are provided, the maximum amount in accordance with the rate of the BRKG can be reimbursed.

If the maximum number of authorized chaperones is exceeded, approval can be given for the trip to proceed without reimbursement of travel costs, provided that sufficient justification has been given.

If supervised travel with students is required for them to fulfill study and examination regulations, the business travel can be approved. Funds from the respective department/central institute/central institution will be used to reimburse travel expenses.

2.7.4 Travel to an interview (*Vorstellungsreisen*)

Travel to an interview is not a business trip. The granting of compensation for such trips is not regulated by the BRKG, but by the Federal Ministry of the Interior (*Bundesministeriums des Innern*). In accordance with ministerial regulations, the following expenses can be reimbursed in the form of a grant:

- when traveling by train (Deutsche Bahn), the lowest class fare without a seat reservation,
- when using a private vehicle, a mileage of 0.20 Euro per kilometer may be claimed up to a maximum of 100 Euro
- when traveling by plane abroad, the price of the lowest class fare.
- necessary accommodation costs up to the value of 50 Euros per night without food or other services.

A prerequisite for costs to be covered is that there is an urgent work-related need for the applicant to be interviewed. The use of budgetary funds to travel to an interview is, however, only allowed for the academic job categories of professors (*Professuren*), junior professors (*Juniorprofessuren*) and junior research group leaders (*Nachwuchsgruppenleiter/innen*), and in the non-academic field only for departmental management or administrative management positions.

Usually, traveling for an interview does not last longer than a day. The invitation should be put in writing. The applicant should be aware that reimbursement possibilities for this type of trip are very limited and that all receipts for travel expenses and accommodation costs incurred must be included.

The expenses should be reimbursed by the inviting party.

It is strongly advised that external applicants be notified in the written invitation that travel expenses cannot be reimbursed. Otherwise, the claim for reimbursement of travel costs must be funded by the decentralized unit.

2.7.5 Travel in connection with negotiating contracts

Travel made by external members of an appointment committee with regards to contract negotiations are not classed as business trips. The reimbursement of travel expenses from centralized funds is done in accordance with the BRKG regulations.

Costs for other travel made by applicants for professorships (e.g. for information about the future job, preparing future tasks) can be reimbursed within the limit of allocated departmental funds, if agreed beforehand in writing.

2.7.6 Travel for training or educational purposes, in part work-related

Travel for training or educational purposes which is in part work-related includes travel to a training or educational event that is meant to benefit an employee's ability to complete work-related tasks. Such trips support professional development and broaden professional knowledge, skills, and experience. This kind of travel might include trips to subject-specific courses, professional development seminars, professional conferences, lectures, and specialized workshops etc.

Travel for training or educational purposes which is exclusively work-related or predominantly work-related as defined by the employment agreement regarding professional development at Freie Universität Berlin is classed as business travel in the in accordance with section 2.7.1 of these guidelines. This includes, in particular, events which help employees adapt to changing workplace requirements and prepare for new and different tasks.

Whether the purpose of travel is partly work-related or if it is a business trip in accordance with section 2.7.1 of these guidelines will be determined on an individual basis with reference to the nature and content of the event and the specific area of responsibility of the traveler.

Lump-sum reimbursement

In the case of travel for training or educational purposes which is in part work-related, the costs incurred may be reimbursed as a lump-sum, as long as the relevance to the employee's work and the available budgetary funds are taken into account.

The amount of the lump-sum reimbursement shall be communicated to the traveler in the travel authorization notice.

The following expenses may be reimbursed:

- up to 60% of documented participation fees,
- documented accommodation costs, but only up to 60% (abroad) accommodation allowance. Current information on amounts can be found here: <http://www.fu-berlin.de/sites/abt-1/formulare/05dienstreisen/index.html>
- up to 60% of documented travel costs.

Other costs will not be reimbursed. There is no daily allowance in this case.

2.7.7 Travel by external parties

Trips taken by external parties do not count as business travel.

Business travelers can be reimbursed through decentralized (third-party) funds, as long as the purpose of the trip is in the interest of Freie Universität Berlin.

Approval for such “business trips” cannot be legally granted as Freie Universität Berlin does not act as the employer for external parties. **For this reason, the employee is also not entitled to accident insurance (*Unfallversicherungsschutz*).**

The trip will be taken note of by the responsible body. Approval as business travel is not possible.

3. PROCEDURES

3.1 Application

Employees must apply for each business trip with the appropriate form (see appendix 2; also available at <http://www.fu-berlin.de/sites/abt-1/formulare/05dienstreisen/index.html>) through the responsible body (3.2.1), regardless of whether a reimbursement of travel costs will be made or not. **The application must be submitted in a timely manner prior to departure.**

The approval/arrangement of a business trip is considered an “official order” and expresses the employer’s permission for the employee to conduct business elsewhere.

In exceptional cases, e.g. in urgent cases when approval cannot be requested before the trip, the application can be made with a statement outlining the reasons for the delay. If the application does not arrive until after the departure date, the employee does not have any right to reimbursement; accident insurance is also at risk.

If the business trip had already started before being approved due to a late application where the business traveler is at fault, and the application is rejected, the absence will be classed as “unauthorized,” which could lead to disciplinary action.

The business to be conducted (*Dienstgeschäft*) should be described clearly enough that its connection with the employee’s job tasks is obvious. The application should include copies of accompanying documents (e.g. invitations, program, certificate of attendance) or a separate attached explanation. Employees with teaching duties should include proof of their teaching agreement.

The respective supervisor should confirm that the business which is to be conducted is a part of the employee's job responsibilities.

Supervisors include:

The vice provost (*Kanzlerin*) for: managers of central institutes (*die Leiter/innen der Zentraleinrichtungen*), managers of central university administration divisions (*die Leiter/innen der Abteilungen der Zentralen Universitätsverwaltung*), the director of the university library (*die/den Direktor/in der Universitätsbibliothek*), and the chief gender equality officer (*hauptberufliche Frauenbeauftragte*).

The respective manager for: employees within their organizational units.

For deans' offices (*Dekanate*), a professionally appointed member of the deanery may provide justification for business travel and its work-related relevance.

For trips which are to be funded by a third-party or either fully or partly funded de-centrally, the middle management is responsible for explaining what funds are available for travel purposes.

3.2 Approval

The approval or denial of applications must be done in writing in compliance with the statutory requirements and these guidelines. The reasons for a denied application must be provided.

3.2.1 Allocation of responsibilities

(Business) traveler	Authorizing office
Subordinate employees	Dean's office for the respective department / departmental administration responsible for the specific central institute/ head of the central facilities unit
Project leaders, budget holders, or directors of Collaborative Research Centers (<i>Sonderforschungsbereiche</i>).	
Lecturers (<i>Hochschullehrer/innen</i>)	
Corporate members; students, doctoral candidates, etc. ("external parties")	
Member of the dean's office	Travel cost center for central university administration (with a statement from a specialized expert member of the dean's office)
Employees of the central university administration and the library system	Travel cost center for central university administration
Special types of business travel	Permission granted by
Business trips funded through central funds	Travel cost center for central university administration
Business trips longer than 6 weeks	
Business trips where a private vehicle (PKW) is used due to a significant business interest	
Business trips to conflict zones	President (via the travel cost center for central university administration)
Erasmus trips through the STT/STA programs	<u>For employees in decentralized departments:</u> Dean's office for the respective department / departmental administration responsible for the specific central institute (via division IV) <u>For employees in the central university administration and central facilities:</u> Travel cost center for central university administration (via division IV)
Erasmus Organizational Support travel	Travel cost center for central university administration (via division IV)

The power to authorize may be delegated by the authorizing body to qualified employees within the departmental administration. The transfer must be done in writing; the travel cost center for central university administration will receive a copy.

3.2.2 Traveling abroad (to conflict zones)

When travelling abroad on business, please consult the Federal Foreign Office (*Auswärtiges Amt*) website for up-to-date information and recommendations regarding travel destinations:

http://www.auswaertiges-amt.de/DE/Laenderinformationen/01-Reisewarnungen-Liste_node.html

If there is a travel warning, the business trip will not be approved. Travel to countries that the Federal Foreign Office and WHO have advised against visiting due to infectious diseases should generally not be approved.

If the trip is unavoidable, approval can be given on a case-by-case basis and, if necessary, be issued with appropriate conditions. With regard to duty of care, strict standards must be used in these cases.

The President is responsible for giving authorization. The business travel request should be submitted to the travel cost center for central university administration in full and in good time (if possible at least 6 weeks before departure) via the dean's office or the respective supervisor. Please refer to appendix 5 for information on the procedure.

Approval for an approved business trip can be revoked if there is a change in the security status before the trip in the form of a partial travel alert or a travel warning from the Federal Foreign Office.

3.2.3 Traveling abroad for longer than 6 weeks

For business trips lasting longer than 6 weeks, all documents must be forwarded in good time to the travel cost center for central university administration for review and approval. A statement from the dean's office or respective supervisor should also be included.

For all business trips abroad, the travel cost center and the personnel office check whether the deployment requires secondment and, if necessary, a secondment contract and the involvement of the responsible social security agencies. The completion of the secondment contract acts as authorization for the business trip and is a prerequisite for reimbursement.

3.3 Advance payments

After a business trip has been approved, the employee can apply for an advance payment of up to 80% of the full amount of expected travel expenses for said business trip using this form available on the internet:

<http://www.fu-berlin.de/sites/abt-1/formulare/05dienstreisen/index.html>

Advance payment is only granted when the expected travel expenses should exceed 200€.

The payment will come from the department that is funding the business trip. Appropriate documentation (booking confirmation, price comparison) must be included.

3.4 Reimbursement

Travel costs will only be reimbursed if they are submitted **within 6 months of the end** of the trip; **the 6 month period begins on the day after the business trip finishes.**

The application must be submitted within 6 months **to the responsible office** (see 3.4.1). If the deadline is missed, any advance payments must be repaid.

Please use the travel reimbursement form provided (see appendix 3, the form can be found here: <http://www.fu-berlin.de/sites/abt-1/formulare/05dienstreisen/index.html>). If the approving body is not providing the reimbursement funds for travel cost, a copy of the business travel approval must be attached.

This form is provided to avoid further queries and should be filled out carefully and thoroughly, in particular, information about free accommodation and/or food must always be provided. Funding from third parties or any other revenues must also be disclosed.

Travelers must document and justify transportation and additional costs if necessary (please refer to figures 4, 5, and 6).

Travel costs can be reimbursed for business trips in Berlin in accordance with the relevant regulations in the corresponding central or decentral department.

Mileage credit, premiums, or other benefits that airlines or their partners offer on business-related flights, hotels etc. may only be used for business purposes. Using such benefits for personal reasons is not allowed, even if there is no time to use them for business purposes and the benefits are about to expire.

For more information on this, please consult the circular attached as appendix 6.

3.4.1 Allocation of responsibilities

Type of business travel/funding	Reimbursement through
Business traveler with travel expense allowance	Travel cost center for central university administration (including travel with partial waiver)
Travel for training or educational purposes, in part work-related for employees of the central university administration or library system	Travel cost center for central university administration
Travel for training or educational purposes, in part work-related for employees of departments or central institutes	The departmental administration responsible for the respective department or central institute/ head of the central facilities unit
Erasmus travel in STT/STA programs	Lump-sum payment from the division of international affairs (division IV).
Erasmus-OS-travel	Travel cost center for central university administration

3.5 Receipts retention, deadlines and verification

All documents should be stored safely. Access to the files or the right to inspect them is restricted to employees responsible for processing the cases, the employees themselves or their legal representatives as well as legally authorized individuals and bodies.

Records of all employee business travel are kept for 5 years after the end of the year in which the case was processed.

Under data protection laws, these records will be destroyed after the designated time period.

4. MODES OF TRANSPORTATION

4.1 Train

Only train tickets up to the amount of a 2nd class ticket (including seat reservations, transaction fee and City-Mobil) will be reimbursed (see § 77 LBG, attachment 3).

Business travelers of Freie Universität Berlin are entitled to a business partner discount (GKR) when booking with the Deutsche Bahn AG. When booking, the BMIS-customer number (*BMIS= Bahn-Management-Information-System*) of Freie Universität Berlin should be given. In order to avoid misuse, employees are asked to request the number from the travel cost center.

To purchase train tickets online, you must register and book with a credit card (EC-Karte or debit cards are not accepted). Please ask the travel cost center for central university administration for the login details. You'll find the necessary application form here

<http://www.fu-berlin.de/sites/abt-1/formulare/personal/dienstreisen/index.html>

Please note:

If neither a key customer discount nor another discount (BahnCard or "*Spartarif*" saver's fare) is used, the key customer discount will be deducted from the reimbursement of the travel expenses.

BahnCard:

The cost of a "BahnCard Business" discount card purchased for business purposes will be reimbursed, as long as the responsible department (see 3.2.1) has determined that investing in the BahnCard will be profitable based on the projected travel. Approval for reimbursement must be put in writing.

Employees can apply for reimbursement for the cost of a private BahnCard 25/50 if the amount saved comes to at least the amount of the BahnCard. Legal regulations do not allow for partial reimbursement.

As only tickets bought in the lowest class are allowed, a BahnCard First cannot be reimbursed.

A BahnCard 100 purchased privately will not be reimbursed.

Appendix 7 gives more information regarding booking train tickets.

4.2 Airplane

Please note that it is advised to travel by train using the key customer discount, a Bahncard or saver's fare. Traveling by airplane is only possible when the price is similar to or less than that of the train.

Only the lowest class (economy) tickets incurred from air travel within Germany and Europe will be reimbursed. Surcharges and extras (e.g. for fuel, luggage needed for business etc.) are reimbursable expenses. Seat reservations can only be reimbursed if justified (e.g. doctor's certificate, height/body size, required in order to conduct business).

Flights outside of Europe which are longer than 4 hours can be reimbursed up to the amount of the next highest bookable class (Business).

Flights booked in first class can only be reimbursed up to the amount of the lowest class ticket. A cost comparison should be submitted with the business trip request.

Tickets and receipts must be submitted for any costs to be reimbursed. If the flight was booked online, a copy of the online booking confirmation and boarding card must be submitted. If it is not possible to produce the boarding card, a copy of a bank or credit card statement which was used to make the booking will serve the same purpose.

4.3 Private vehicle

If a private vehicle is used for business travel *without any clear work-related advantages*, the total amount of compensation received may not exceed the cost of the lowest class fare of regular public transportation (§ 77 para. 5 LBG).

If using a private vehicle has *work-related advantages*, mileage will be compensated at 0.20 € per kilometer up to a maximum of 130.00 € for the entire distance traveled. For example, if there are several business travelers using the same vehicle there would be a work-related advantage as it would save travel costs. The work-related advantage must be justified and approved in writing by the responsible body (see 3.2.1) before departure. Please note that parking costs may only be reimbursed up to 5€ per day (see 6).

If using a private vehicle presents a *significant work-related advantage*, mileage will be compensated at 0.30 € per kilometer for the entire distance traveled. The significant advantage of using a private vehicle must be justified and the travel cost center for central university administration must approve the use of a private vehicle before the trip.

A significant work-related advantage exists if there is an undisputed work-related need for the use of a private vehicle and especially if the business trip could not be carried out without it.

This may be the case if:

- the business cannot be carried out or reached by public transportation or no public transportation is available,
- the employee has heavy (min. 25 kg) and/or bulky luggage for business purposes (no personal luggage),
- a private vehicle is needed because there are several business locations on one day, and the use of regular public transportation would not suffice, or
- the employee is severely disabled or has impaired mobility.

If mileage compensation is granted, all costs (taking passengers, luggage, fuel) will be compensated.

Please note: If use of a private vehicle is deemed to have a significant work-related advantage, any costs for vehicle damage, personal injury, or the inability to work due to said injury must be reimbursed and covered by Freie Universität Berlin. In the event of an accident, serious financial consequences could ensue for the respective authorizing unit.

Before the use of a private vehicle can be considered, a price comparison with a compact car rental should be conducted, as liability coverage is included in the rental price. Valid reasons must of course be given for renting a car, and the rental car may only be used for business purposes.

Acknowledging a significant work-related advantage for the use of a private vehicle can only be done by submitting a request and only granted as an exception after weighing the individual circumstances of the particular case. A detailed overview justifying the use and a statement from the responsible body should be sent to the travel cost center for central university administration.

4.4 Taxi

Taxi costs will only be reimbursed under certain circumstances. For example:

- Departure before 6:00 / arrival after 23:00,
- Business related luggage 15kg or over,
- Impaired mobility (e.g. with a doctor's note, due to pregnancy),
- Waiting time of over 30 Min,
- If the business appointment can't be reached any other way in time
- No more public transport on that day,
- Political unrest (for trips abroad)
- Disrupted public transport (especially when abroad, strike etc.),
- Severe walking disability.

The following are not valid reasons to take a taxi:

- Unfamiliar place,
- Adverse weather conditions,
- The business trip would be easier to organize with a taxi,
- A waiting time equal to or less than 30 Min,
- Traveling with multiple people (instead of using local transport).

The valid reason must be explained by the business traveler either on the taxi receipt or on the reimbursement form; if there are doubts, the travel cost center can request further justification.

If no valid reasons are provided, mileage will be calculated in accordance with § 5 para.1 of the BRKG which amounts to 0.20 Cent per kilometer traveled (see above). In this case, the number of kilometers traveled in the taxi is required to calculate travel expenses. In accordance with Section 77 (5) LBG, the total amount of compensation for traveling may not exceed the costs of using the lowest class fare of regular public transportation.

4.5 Bus

Refunds will be made upon presentation of bus tickets.

5. DAILY ALLOWANCE AND ACCOMMODATION COSTS

5.1 Daily allowance

Business travelers receive a daily allowance as compensation for additional expenses including food. The daily allowance amount is determined based on the BRKG regulations in connection with the Income Tax Law (*Einkommensteuergesetz*).

The daily allowance amount for additional expenses depends on the amount of time the business traveler is away from home or from the place of business. If the business traveler receives free meals or if meal costs are included in the cost of transport, accommodation, or additional costs, the daily allowance amount will be reduced proportionally.

A daily allowance is not given if the distance between the place of business/residence and the business trip location is less than 2 kilometers. A daily allowance will be given to trips to the same external location lasting 14 days, then at a reduced rate from the 15th day.

The current daily allowances rates and proportional reductions can be found here <http://www.fu-berlin.de/sites/abt-1/formulare/05dienstreisen/index.html>

5.2 Accommodation costs

A lump-sum allowance for accommodation (not including breakfast) is granted without documentation for necessary accommodation in Germany.

Accommodation costs with evidence (without breakfast, service charge) will be reimbursed up to the maximum statutory amount. Costs which exceed the limit may be reimbursed in certain conditions, such as if:

- the hotel is specified by the organizer ("conference hotel"),
- there are no other hotel options within reason due to a trade fair or other such event, or
- there are no other hotel possibilities within a reasonable distance from the business location.

The business traveler is obliged to justify the reason for the hotel on the hotel receipt. If there are doubts, the travel cost center can request further justification. In the case of officially free accommodation, no accommodation allowance will be reimbursed.

Please note: If breakfast is billed as a separate extra charge, it will not be reimbursed. If the cost of breakfast is included in the "service charge" (similar to Internet access fees), the business traveler must confirm on the hotel receipt that Internet access was only used for business purposes; in this case, the service charge is fully refundable. The daily allowance will be reduced proportionally.

The current rates for accommodation costs can be found here: <http://www.fu-berlin.de/sites/abt-1/formulare/05dienstreisen/index.html>

5.3 Business travel abroad

For business travel abroad, the daily allowance and accommodation allowance will be determined based on the corresponding rates in the Foreign Travel Expenses Ordinance (*Auslandsreisekostenverordnung, ARV*) and the country-specific regulations defined in the General Administrative Regulations for the Definition of Foreign Travel Allowances and Accommodation Allowances (ARVVwV). These administrative regulations are updated on a yearly basis.

A reduced daily allowance will be paid after the 15th day of the business trip.

The current rates for daily allowances and accommodation allowances for business trips abroad can be found here <http://www.fu-berlin.de/sites/abt-1/formulare/05dienstreisen/index.html>

6. OTHER EXPENSES / ADDITIONAL COSTS

Other expenses can be reimbursed if they are documented (with a receipt) and can be shown to have been essential to completing work-related business. Refundable additional costs include, for example:

- parking (in general up to 5 € per day),
- entry fees (trade fair, conference, exhibition),
- work-related phone calls, faxes, or internet access,
- registration or conference fees,
- visa fees, if required as an entry condition,
- credit card fees for using card abroad,
- fees incurred for necessary payments,
- costs for required vaccinations,
- cultural tax, city tax, bed tax, if required.

Non-refundable additional costs include, for example:

- doctor fees or the cost of medicine,
- travel equipment (e.g. luggage, bags),
- travel insurance, including accident, cancellation, travel liability, and foreign health insurance (unless needed to obtain a travel permit),
- annual credit card fees
- costs for private telephone calls or postage,
- maps, newspapers, magazine, navigation devices
- tips,
- fines.

Note on domestic bed tax

Bed tax is not charged on business accommodation in Germany. Please point this out to the accommodation proprietor and prove that your stay is necessary for business (for example, by presenting your approved business travel request).

7. COME INTO EFFECT

This regulation comes into effect on the day of its publication and supersedes the guidelines on approval/arrangement and reimbursement of business travel from November 11, 2006.

Dr. Andrea Bör
Chancellor