

Paderborn University Travel Expenses Policy

(UPB Travel Expenses Policy)

dated 20 July 2023

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Foreword

A new NRW Travel Expenses Act (RKG NRW) came into force on 1 January 2022, bringing with it significant changes to the previous travel expenses law:

With the introduction of the option of paperless billing, it is necessary to regulate the cases in which documents justifying payment can be dispensed with in future. In addition, wage tax regulations on the reimbursement of hotel bookings with breakfast are to be implemented through a separate regulation.

The reimbursement guidelines for training trips are defined and, due to the discontinuation of the guest regulation in the RKG NRW, the reimbursement of travel expenses for guests of Paderborn University must also be regulated.

§ 1 Scope of application

The UPB Travel Expenses Policy applies to all business trips and training trips undertaken by employees of Paderborn University (§§ 2 to 6) as well as to trips undertaken by guests of Paderborn University in fulfilment of Paderborn University's duties and for presentation trips (§ 7).

§ 2 Reimbursement rules for travel expenses of employees of Paderborn University

- (1) Travel expenses for employees of Paderborn University are reimbursed in accordance with the regulations of the RKG NRW as amended.
- (2) If the travel expenses of employees of Paderborn University are financed exclusively from third-party funds, the third-party funding provider may stipulate reimbursement rates other than those provided for by the RKG NRW.

§ 3 Obligation to provide documents

- (1) When applying for reimbursement of travel expenses for business travellers, the expenses claimed must be substantiated by submitting the original receipts (e.g. hotel bills, train tickets, flight tickets, taxi receipts) and explained upon request.
- (2) In the following cases, the dutiful assurance of the business traveller that the costs have been incurred is sufficient and the submission of receipts may be waived:
 - For tickets within public transport networks
 - For minor additional costs (e.g. parking fees, entrance fees) up to 10 euros per day
- (3) However, in deviation from paragraph 2, all expenses claimed for business trips financed by third parties must be substantiated by submitting the original receipts.

§ 4 Booking of accommodation with breakfast as part of business trips

According to the RKG NRW, the costs of breakfast charged by an accommodation provider (e.g. hotel) may only be reimbursed if the breakfast was arranged by the university. This requirement is met if the employer has arranged for the employees to book overnight accommodation with breakfast and the booking is made by the employees within the scope

of the overnight accommodation options specified or regularly accepted by Paderborn University.

Paderborn University does not have a travel centre that books employees' business trips. Employees book overnight accommodation in connection with business trips, which may also include breakfast, themselves. They can also authorise another person to do so.

Only such accommodation may be booked where the costs per overnight stay and per breakfast do not exceed the amounts deemed necessary according to the administrative regulations of the RKG NRW.

The amounts defined in the Foreign Expenses Reimbursement Ordinance apply to business trips abroad.

If it is not possible to book accommodation with breakfast at these amounts, accommodation with higher accommodation and/or breakfast costs may also be booked, but limited to what is absolutely necessary for the fulfilment of the official business. Invoices for accommodation must be issued to Paderborn University. The business travellers pay the invoices in advance and claim the costs with the travel expense report.

§ 5 Training trips

- (1) In the case of training trips away from the place of work or residence, a private interest in the training is always assumed in addition to a business interest. Therefore, invoicing is always based on § 10 RKG NRW and not on the Separation Compensation Ordinance.
- (2) Sections 3 to 5 of these guidelines also apply to training trips.

§ 6 General authorisation for business trips

Within the framework of the regulations of the RKG NRW, general business travel authorisations are granted to the following groups at Paderborn University:

- a) Members of the Presidium (worldwide),
- b) University lecturers, junior professors (Germany-wide),

- c) Department heads of the Paderborn University administration (Germany-wide),
- d) Managers of organisations whose direct superior is the President or Vice President for Economic and Personnel Administration (Germany-wide).

In addition, general authorisations can be granted to individual employees with recurring destinations for these business trips.

§ 7 Reimbursement rules for travel expenses of guests of Paderborn University

- (1) The following regulations shall apply to the reimbursement of travel expenses incurred by guests of Paderborn University in fulfilment of Paderborn University tasks:
 1. Travelling expenses incurred by these persons may be reimbursed to the extent necessary. All expenses must be evidenced by original receipts, which must be submitted with the application for reimbursement. The reimbursement must be applied for within six months by or via the inviting institution of Paderborn University. The application must be accompanied by documents justifying payment, such as invitations or authorisations.
 2. Travelling expenses, flight costs and accommodation costs are reimbursed in accordance with the provisions of the RKG NRW and the Foreign Expenses Reimbursement Ordinance. Daily allowances can also be paid in accordance with these regulations
Invoices for expenses (e.g. hotel bills, invoices from taxi companies) can also be paid directly to the invoice issuer by Paderborn University if the invoice is issued to Paderborn University and only contains costs that are eligible for reimbursement in accordance with these regulations in terms of type and amount.
 3. Additional costs for accompanying persons are generally not reimbursed unless there is a compelling medical need during the trip, e.g. a reader for a blind guest or other reasons that are also listed in the RKG NRW.
 4. Necessary additional costs can be reimbursed with justification.
- (2) If the travel expenses of guests of Paderborn University in fulfilment of Paderborn University's tasks are financed exclusively from third-party funds, the third-party funding

provider may stipulate reimbursement rates other than those provided for in section 1 no. 1 to 4.

- (3) Travelling expenses incurred in connection with a fee agreement or remuneration concluded with Paderborn University may be reimbursed in accordance with the RKG NRW if this is expressly permitted in the fee agreement or remuneration agreement. A copy of the fee agreement or the remuneration agreement must be enclosed with the application for reimbursement; in the case of section 2, the confirmation of the third-party funder must also be enclosed.

NOTE:

For foreign guests staying at Paderborn University as part of a research visit, the travel and accommodation costs paid are subject to VAT in accordance with § 13 b UStG.

- (4) Travelling expenses incurred by applicants for job interviews can be reimbursed. If no reimbursement is to be granted, applicants must be informed of this in the invitation letter so that no claims arise, even if they are not hired. The invitation letter must also state whether the applicant will be granted a daily allowance.
- (5) Professorship applicants in connection with appointment procedures will be reimbursed for necessary travelling expenses.
- (6) The provisions of the RKG NRW, to which reference is made in the rules of procedure of the University Council, shall apply analogously to travel by members of the University Council.

§8 Entry into force

This policy shall enter into force on the day following its publication.

Paderborn, 20 July 2023