



Travel Expenses Policy (Reisekostenordnung - RKO)

Terminology: Travel Expenses Policy

(Business trips, interview trips, travel expense reimbursement, travel allowances)

Travel Service (business trips)

relating to applications for and the approval, notification and settlement of business trips for the Technische Universität Dresden (TU Dresden), with the exception of the Faculty of Medicine, based on the Saxon Travel Expenses Law (Sächsisches Reisekostengesetz - SächsRKG), together with all relevant legal provisions, the Saxon Budget Code (Sächsische Haushaltsordnung), the relevant administrative regulation and the annual administrative regulations pertaining to budget and economic management issued by the Sächsisches Staatsministerium der Finanzen (Saxon State Ministry of Finance).

Foreword²

On 1 May 1999, the Travel Expenses Policy (Reisekostenordnung - RKO) was introduced at the TU Dresden, with the exception of the Faculty of Medicine, which has issued its own regulations. This Travel Expenses Policy reflects the current legal status of the Saxon Travel Expenses Law. The Travel Expenses Policy explains the key terminology of travel expense legislation, responsibilities with regard to the order/approval of business trips and general procedures when applying for and settling the expenses of business trips. The requisite forms are also attached.

Every business trip request must be reviewed in the light of travel expenses legislation before an official trip is duly ordered/approved and undertaken. This task must be carried out within the Faculties and Central Units.

Each Faculty/Department and Central Unit has designated staff (reviewers of travel expenses law) to undertake these reviews. The Unit General Issues of Personnel (SG 2.2) must be duly notified if the responsible manager is replaced by someone else.

E-mail distribution lists are used to provide news of amendments to legal provisions and up-to-date information.

The "Dienstreise" pages on the homepage of TU Dresden (<http://www.verw.tu-dresden.de/Dienstreisen/> or the path: Homepage of TU Dresden, "Informationen für Mitarbeiter" (Information for staff), "Dienstreisen" (Official trips)) include the Travel Expenses Policy, information on the Travel Service, the maximum international daily allowances and overnight accommodation costs, examples of combining business trips with private trips/visits and up-to-date information on business trips.

The staff in the travel cost centre are of course available to help you with any queries or problems that may arise.

Signed

The Chancellor

² Updated with [MR2/2012](#)

List of contents

Sequence no.	Description	Page
1.	Business trips / Other trips	3
1.1	Definition of terms	3
1.1.1	Business travellers	3
1.1.2	Non-business travellers	3
1.1.3	Business trips	3
1.1.4	Business trips in the place of work/residence	3
1.1.5	Place of employment	3
1.1.6	Office	3
1.1.7	Place of work	3
1.1.8	Home	4
1.1.9	Place of business	4
1.1.10	Official business	4
1.1.11	Education and training trips / Travel assistance	4
1.2	Authority to issue orders/approvals	4
1.3	Special regulations for official trips by university lecturers	5
1.4	Trips for interview purposes	6
1.5	Trips by members of advisory bodies	6
2.	Travel expenses reimbursement	7
2.1	Policy on advance payment obligation	7
2.2	Selection of mode of transport	8
2.2.1	Regular transport services	8
2.2.2	Non-regular transport services	8
2.2.3	Private vehicle	8
2.2.4	Private bicycle	9
2.3	Reimbursement of daily allowance ³	9
2.4	Reimbursement of costs of overnight accommodation	10
2.5	Reimbursement of additional costs	12
2.6	Illness during a business trip	12
2.7	Combination of business trips and private trips	12
3.	Application for and settlement of business trips	13
3.1	Application for business trips	13
3.2	Invoice and advance payment instructions	15
3.3	Settlement of business trips	16
4.	General information	18
4.1	TU Travel Service	18
4.2	Corporate discount (FKR) ¹	18
4.3	Customer portal of DB - Bahn-Corporate	19
4.4	BahnCard / BahnCard Business	19
4.5	Obligation of a business traveller to cooperate	19
4.6	DB coupons	19
4.7	Use of private tickets, BahnCards and bonus schemes	19
4.8	Cashless reimbursement of travel expenses	20
4.9	Limitation period	20
4.10	Cancellation, sickness and accident travel insurance	20
4.11	Work-related accidents / Liability for damages	20
4.12	Safety information for trips abroad	21
5.	Appendices	21

¹ updated with [RS D2/2/12](#)

³ updated with [RS D2/1/14](#)

1. Business trips / Other trips

1.1 Definition of terms

1.1.1 Business travellers

are university lecturers, civil servants, employees and trainees actively employed by the Free State of Saxony who undertake an official trip, and persons with whom the TU Dresden has concluded an individual agreement on the due/logical application of the Saxon Travel Expenses Law (SächsRKG).

1.1.2 Non-business travellers

are student/senior student assistants, adjunct professors, freelance lecturers, students, scholarship holders, diplomates and persons who are employed at the TU (e.g. visiting academics, retirees).

Any member of this group of people who undertakes a (third-party) trip which is in the overwhelming interests of the Free State of Saxony or the TU Dresden will be entitled to claim the reimbursement of expenses proven to have been incurred (§ 670 German Civil Code (BGB)). In such cases, a travel allowance (refund of expenditure, daily allowance) may be awarded on the basis of provisions applying to business travellers.

1.1.3 Business trips

serve to ensure that official business is dealt with outside the place of employment. With the exception of business trips in the place of work or residence, they must have been approved/ordered in writing by the responsible authority (cf. Item 1.2).

When ordering or approving business trips **in writing**, due consideration must be given to the principles of cost-effectiveness, economy and care. Business trips may only be ordered or approved if there is not a more cost-effective way of dealing with official business (e.g. by telephone, videoconference). The number of business travellers and the length of the trip must be limited to what is strictly necessary.

1.1.4 Business trips in the place of work/residence

are errands and journeys for the purpose of dealing with official business in the place of work or residence outside the place of employment that has been ordered or approved by the responsible authority (cf. Item 1.2).

Business trips in the place of work or residence may be **verbally** ordered or approved; the order or approval may also cover the mode of transport to be used.

These may be "errands" in order to carry out business operations, e.g. the forwarding of files, equipment or post, running errands. The respective structural units are therefore advised to keep attendance/absence sheets in order to comply with accident insurance legislation.

1.1.5 Place of employment

is in principle the official workplace at the place of employment.

1.1.6 Office

is the original appointing authority. A place of employment may have several offices. If these are physically separated, the reimbursement of travel expenses may be considered for dealing with official business in a different place of employment run by the same office. If the other place of employment is situated in the place of work or residence, this is classed as a business trip in the place of work or residence.

1.1.7 Place of work

is the political municipality in which the authority or place of employment at which a business traveller works is based.

1.1.8 Home

Home within the meaning of the Saxon Travel Expenses Law (SächsRKG) is exclusively the home or accommodation from which a business traveller regularly pursues his official activities. A home at an additional domicile, in particular at the family domicile from which official activities are not pursued on a regular basis, is a temporary residence as defined by § 11 (4) SächsRKG. The provisions on the combination of business trips with private trips are to be applied if a business trip begins or ends at a temporary residence.

1.1.9 Place of business

is the place at which official business is dealt with. One trip may take in several places of business and various kinds of official business.

1.1.10 Official business

refers to the assignments to be completed by a business traveller within the scope of his actual activities during a business trip.

1.1.11 Education and training trips / Travel assistance

Education and training trips where attendance constitutes official business as it is in exclusively work-related interests are treated as business trips.

Education and training trips accepted to be partly in work-related interests may be awarded a subsidy in accordance with § 16 (1) SächsRKG; these trips are not classed as business trips. No subsidy can be awarded unless the applicant also makes a contribution. Only actual, essential and duly verified expenses are eligible to be subsidised. A subsidy must be assessed according to the level of work-related interest and as is seen fit (consideration of individual circumstances) and can only be awarded once a trip has been approved or ordered in writing.

Trips that serve personal interests alone do not constitute business trips or educational and training trips partly in the interests of work.

The decision as to whether an educational or training trip is exclusively or partly in official interests or in personal interests only is taken by the person authorised to issue orders/approvals (cf. Item 1.2 Travel Expenses Policy (RKO)).

1.2 Authority to issue orders/approvals

The "responsible authority" is the TU Dresden. The authority to issue orders/approvals is transferred as follows within the TU Dresden.

The person authorised to order/approve business trips by

- members of a Faculty is the relevant line manager (project manager/leader in the case of third-party-funded employees)
- a professor is the Institute Manager
- an Institute Manager is the Dean
- a School administration employee is the School Director
- a School Director is the Speaker for the School
- a Dean and a Speaker for the School is the Rector
- Directorate staff is the Director
- the Directors of Directorates 1, 2, 4 and 6 is the Chancellor
- the Director of Directorate 3 is the Rector
- the Director of Directorate 5 is the Vice-Rector for Research
- the Director of Directorate 8 is the Vice-Rector for Academic and International Affairs
- the staff in the Rectorate is the relevant line manager
- Institutional Strategy staff is the responsible Rectorate member according to departmental responsibility
- staff in the Communication and Corporate Identity Unit is the unit manager
- the unit manager in the Communication and Corporate Identity Unit is the Rector
- the staff in the Information Security and Diversity Management units is the Vice-Rector for Structure and Development

- the staff in the Central Academic Units, Central Interdisciplinary Institutions and the Central Service Units is the Administrative Director or Managing Director
- the Administrative Directors or Managing Directors of the Central Service Units is the Chancellor
- the Administrative Directors or Managing Directors of the Central Academic Units and the Central Interdisciplinary Institutions is the Rector.

The following applies to business trips by the Rectorate (Rector, Chancellor, Vice-Rectors):

- Business trips undertaken by the Rector require no order or approval; the consent of the SMWK (State Ministry for Science and the Arts) is deemed to have been granted.
- Business trips undertaken by the Chancellor are ordered/approved by the Rector.
- The SMWK must be notified in good time of domestic business trips lasting more than 5 working days and any foreign business trips undertaken by the Rector and the Chancellor.
- National and international business trips undertaken by the Vice-Rectors are ordered/approved by the Rector.

1.3 Special regulations for official trips by university lecturers

Basic principle: Business trips by university lecturers understood to be essential due to their specific duties in teaching, research and scientific development (research and congress trips) do not require approval within the meaning of the constitutional principle of the freedom of art and scholarship, research and teaching (Art. 5 (3) German Constitution (Grundgesetz)). Accordingly, university lecturers are free to decide on the time and duration of such trips, with due regard for work-related obligations, particularly in teaching, for the provisions of health insurance legislation and for the financial resources available (from the structural units).

On this understanding, the following applies:

• Business trips with no reimbursement of travel expenses, during the lecture and examination period

According to § 75 (1) Items 2 and 3 of the Saxon University Law (Sächsisches Hochschulgesetz) in conjunction with § 14 of the Saxon Ordinance on Official Duties in Universities (Sächsische Dienstaufgabenverordnung an Hochschulen - DAVOHS), if university lecturers intend to be absent during the lecture and examination period for

- a working day when a lecture is due to take place
- two or more consecutive working days (also applies to a Friday and the following Monday)

the prior written consent of the Dean must be obtained in good time.

There is no need to use a business trip request form in these cases, as no refund of travel expenses is claimed.

• Business trips with reimbursement of travel expenses, during and outside the lecture and examination period

A business trip request must be submitted on the grounds of health insurance legislation if travel expenses are to be reimbursed from budget, third-party or other funds; the assumption of costs may only be refused for fiscal reasons. The usual business trip request forms and business travel expenses claim forms must be used for all other staff (Appendices 2-10) and duly processed in line with the Travel Expenses Policy of the TU Dresden. If a trip takes place during the lecture and examination period, this business trip request must be approved/ordered by the respective Dean without fail; it will simultaneously count as consent from the Dean within the meaning of DAVOHS (cf. previous paragraph).

• Business trips with no reimbursement of travel expenses, outside the lecture and examination period

In the interests of legal certainty with regard to work-related accident legislation, even in those cases where there is no need to submit a business trip request to obtain consent pursuant to § 14 DAVOHS or on the grounds of health insurance legislation, it is still advisable to notify the

Dean beforehand of an intended absence from the TU Dresden, either informally in writing or by using the form (Appendix 2).

A business trip exists under work-related accident legislation if there is no doubt that the trip serves the purpose of dealing with official business. If required, the burden of proof is on a university lecturer to show that he was on a business trip at the time of an accident, and not on a private one. Prior notification of the business trip will considerably lighten this burden of proof in certain circumstances.

1.4 Trips for interview purposes

Candidates who have been invited for interview are in principle entitled to the reimbursement of essential, duly verified expenses incurred by such a trip according to § 670 German Civil Code (BGB). The letter of invitation must therefore clearly state whether and, if so, which travel expenses will be borne (e.g. travel costs up to the amount of 2nd class rail fares or, if using a private car, a mileage allowance of 15 cents/km for the shortest route, overnight accommodation costs up to EUR 70.00/night).

If there is no intention to reimburse expenses, it is imperative for the invitation to state "*Any expenses incurred by you in connection with your personal interview will not be reimbursed by the TU Dresden*".

If there is no information about travel costs, the candidate is legally entitled to the reimbursement of essential, duly verified expenses.

Trips undertaken for the purposes of trial presentations or preliminary talks or negotiations in connection with imminent appointments also fall within the scope of § 670 BGB; the above-mentioned notes on letters of invitation duly apply.

The costs arising in this connection must be financed from funds available to the structural units.

There is a designated travel expenses claim form to settle all costs (Appendix 6). The interview invitation, all essential receipts and an explanatory statement on the invoice with precise details of financing must be attached to the form, having been duly verified and signed by the responsible person.

1.5 Trips by members of advisory councils

Rules on the refund of travel expenses and, if applicable, the compensation of costs incurred by members of scientific advisory councils for attending meetings/loss of earnings/acting in a representative capacity are laid down in the administrative regulation of the Sächsisches Staatsministerium der Finanzen on the settlement of claims from members of advisory bodies, committees and commissions in federal state administration (VwV Beiratsentschädigung).

The "VwV Beiratsentschädigung" does not apply to bodies/commissions that conduct, prepare or follow up examinations, or to employees who have assumed the role of member of an advisory council within the scope of their main office or of an additional activity at the request, suggestion or instigation of the principal.

According to the rules of the "VwV Beiratsentschädigung", the members of scientific advisory councils at the TU Dresden may receive **travel expense reimbursement** pursuant to the Saxon Travel Expenses Law. Travel expenses will not be reimbursed if trips are taken within the political municipality of the meeting venue and the meeting venue is at the same time the place of work or residence of the member of the advisory council.

Apart from a refund of travel costs, a member of an advisory council may be awarded a **meeting attendance allowance**; this allowance simultaneously compensates for loss of time.

The following daily meeting attendance allowance may be awarded:

- up to EUR 17.90 for meetings lasting up to 5 hours
- up to EUR 25.56 for meetings lasting more than 5 hours.

Furthermore, in duly justified individual cases conditional upon prior agreement, duly verified loss of earnings or essential, duly verified costs for acting in a representative capacity may be awarded up to a reasonable amount, as long as these are not reimbursed by another party.

The above-mentioned costs will be financed subject to available budgetary resources: the relevant structural units must meet such costs from the travel funds at their disposal. Special funds cannot be centrally allocated for this purpose.

The following must be borne in mind when settling travel expenses claims from members of scientific advisory councils:

- The travel expenses claim form (Appendix 6 of the Travel Expenses Policy of TU Dresden) must be used by members of scientific advisory councils in the respective structural unit.
- It must be specified in the "Other expenses" section of the travel expenses claim form on what days and at what times the meeting took place and whether and, if so, what amount of meeting attendance allowance should be awarded; this information must be duly signed by the relevant authorised person (the person whose signature is held in Directorate I with regard to the authorisation of expenditure by the respective advisory council).
- The following must be attached to the travel expenses claim form: the personal invitation (please attach the relevant printout if this came by e-mail or a memo if by telephone), any original receipts (travel tickets, air tickets, bills for overnight accommodation...) and an explanatory statement with the invoice, which must also be duly signed by the authorised person.
- If compensation for loss of earnings was agreed prior to the advisory council meeting in question, this agreement must be attached to the travel expenses claim form with the requisite proof.
- Claims are settled in SG 2.2, in the "Reisekostenstelle" (travel cost centre).
- The respective advisory council member will receive a certificate with details of the reimbursed travel expenses and, if applicable, meeting attendance allowance or compensation for loss of earnings for submission to the tax office.

You will find the "VwV Beiratsentschädigung" on the "Dienstreise" pages on the homepage of TU Dresden (<http://www.verw.tu-dresden.de/Dienstreisen/> or the path: Homepage of TU Dresden, "Informationen für Mitarbeiter", "Dienstreisen").

2. Travel expenses reimbursement

2.1 Policy on advance payment obligation

A business traveller is entitled to be compensated for essential costs incurred in the course of official duties (travel expense reimbursement) within the framework of trip approval and of the Saxon Travel Expenses Law (SächsRKG). As the Saxon Travel Expenses Law regulates reimbursement, a business traveller has to pay **all costs in advance**, unless this Travel Expenses Policy provides for exemptions (cf. Item 3.2).

The nature and extent of travel expense reimbursement arise from the Saxon Travel Expenses Law (Sächsisches Reisekostengesetz - SächsRKG) in the relevant respective version.

The provisions of the Saxon Travel Expenses Law must also be applied to business trips financed by third-party funds, unless the third-party funder has stipulated something to the contrary.

2.2 Selection of mode of transport

A business traveller is free to choose a mode of transport unless the authorised person stipulates the use of a specific mode of transport. The use of regular transport services should take priority in the interests of environmental conservation; due heed must be paid to the principles of economy and cost-efficiency.

Travel expenses can only be reimbursed if it was essential to use a means of transport in order to deal with official business. It must be ascertained whether distances could reasonably be covered on foot. As a rule, a walking distance of 2 kilometres is (easily) within reason (cf. IV re. § 4 SächsRKG, Point 4 of the Administrative Regulation for the Enforcement of the Saxon Travel Expenses Law (Verwaltungsvorschrift zum Vollzug des Sächsischen Reisekostengesetzes VwV-SächsRKG)).

2.2.1 Regular transport services

Essential travel costs and air fares in the lowest-cost categories, i.e. 2nd class if travelling by rail and economy by air, will be reimbursed on routes covered by regular transport services.

Air fares may be refunded if air travel is essential for **work-related reasons**.

Flight costs may also be reimbursed for **financial reasons** if the travel expenses thus incurred are no higher than would be the case if using a different mode of transport with regular services. If air travel is the chosen option for **financial reasons** flight costs may also be refunded if, as a result, the amount of travel expenses reimbursed

a) increases by no more than EUR 120.00 with a gain of at least 4 hours

b) increases by no more than EUR 240.00 with a gain of at least 8 hours

than would be the case if using a different mode of transport with regular services. A cost comparison (Appendix 5) must without fail be carried out for this purpose.

In the case of **foreign business trips** (business trips between the home country and another country as well as in other countries), essential travel expenses up to the cost of 1st class will be reimbursed for routes covered by regular transport services on land or water (not by air).

2.2.2 Non-regular transport services

Expenditure on taxis, hire cars or other non-regular transport services for the purpose of dealing with official business during a business trip may be reimbursed if good reasons (cf. Item 2.2.3) for the necessity of such use were stated and approved in the business trip request, or if there is detailed justification on the travel expenses claim form and the reimbursement of the additional costs thus incurred has been confirmed by the relevant person authorised to issue orders/approvals.

If use has been made of a non-regular transport service without good reason, a business traveller will receive a mileage allowance of 17 cents per kilometre, as is the case when using a private vehicle. **The business traveller must give the addresses of the places of departure and arrival on the travel expense claim form.**

2.2.3 Private vehicle (car)

A business traveller who has used a private car for journeys will receive reimbursement of out-of-pocket expenses in the form of a mileage allowance of 17 cents for every kilometre travelled.

A business traveller who has used a private car for journeys with **good reason** will receive a mileage allowance of 30 cents for every kilometre travelled. The good reason must be stated.

A good reason within the meaning of the Saxon Travel Expenses Law exists if

- the driver takes at least one person for business reasons who is entitled to travel expense reimbursement from the same principal and the route covered together prevails
- it can be shown that the place of business cannot be reached or reached in time by using regular transport services, or the return journey cannot be completed on time; in this case a trip is to be considered reasonable if the place of business is reached by 22:00 hours and the place of work or residence by 24:00 hours (cf. III re. § 3 SächsRKG, Point 1b), bb) VwV-SächsRKG)
- the use of a vehicle is likely to gain a significant amount of time or urgent business must be attended to in the place of employment
- a number of neighbouring places of business have to be visited and the use of regular transport services would result in the loss of a disproportionate amount of time
- it can be shown that heavy items (at least 15 kg of **work-related** luggage, such as files) or bulky objects have to be taken along, such that the use of regular transport services is unreasonable even if strict criteria are applied: it is essential to give specific details of the items taken along
- in exceptional cases and with the due application of strict criteria, there are compelling personal reasons that do not permit the use of a regular transport service. A compelling personal reason could be deemed to exist, for example, in the fact that a business traveller is seriously impeded in his ability to travel due to a disability, or children or family members in need of care have to be looked after and it can be shown that no one else is available, or has the time, to look after them. For business travellers, having a disabled person's pass marked "G" and "aG" is deemed to be a good reason (here: compelling personal reason); in such cases a copy of the disabled person's pass must be attached to the business trip request; it can be sent back to the traveller once it has been checked.

A business traveller who has used a private car to take passengers will receive an allowance of 2 cents per kilometre for every passenger entitled to claim the reimbursement of travel expenses under the Saxon Travel Expenses Law or other regulations of the Free State of Saxony.

2.2.4 Private bicycle

A mileage allowance of 5 cents for every kilometre travelled is awarded for routes covered by a private bicycle.

2.3 Reimbursement of daily allowance

The amount of the daily allowance for additional expenditure on meals during **domestic business trips** is assessed for **days of business travel up to and including 31.12.2013**³ as per § 6 (1) Saxon Travel Expenses Law (SächsRKG) in conj. with § 4 (5) sentence 1 no. 5 sentence 2 German Income Tax Act (Einkommensteuergesetz); the following amounts are awarded per calendar day for a work-related absence from the place of residence of at least

- | | |
|------------------------------------|-----------|
| - 8 hours, but less than 14 hours | EUR 6.00 |
| - 14 hours, but less than 24 hours | EUR 12.00 |
| - 24 hours | EUR 24.00 |

The following applies to **days of business travel after 01.01.2014** as per § 6 (1) sentence 1 SächsRKG in conj. with § 4 (5) sentence 1 no. 5 sentence 2 EStG with reference to § 9 (4a) EStG:

- For business trips of **several days** (with overnight stay away from home):
 - EUR 12 each for the days of arrival and departure (with no minimum length of absence on days of arrival and departure)
 - EUR 24 for each calendar day "enclosed" within a work-related absence of 24 hours

³ updated with [RS D2/1/14](#)

- For **one-day** business trips (with no overnight stay):
 - EUR 12 for the calendar day of a business trip, with a trip lasting more than 8 hours
- For **overnight business trips** (but with no overnight stay):
 - EUR 12 for the calendar day on which most of a business trip lasting over 8 hours took place
 - EUR 12 for each of the two calendar days if a two-day business trip such as this (with no overnight stay) lasts for more than 8 hours on each day.³

The amount of daily allowances for **foreign business trips** is regulated in Appendices 1 to 5 of the ordinance issued by the Saxon State Ministry of Finance on the reimbursement of travel expenses for foreign business trips (Saxon Foreign Travel Expenses Ordinance (Sächsische Auslandsreisekostenverordnung - SächsARKVO)); the international daily allowance for foreign business trips with an absence of less than 24 hours but at least 14 hours is 80 per cent of the full international daily allowance, and 40 per cent for at least 8 hours. The above-mentioned appendices are published on the homepage of the TU Dresden, "Dienstreise" pages.

Whilst the Saxon Travel Expenses Law (SächsRKG) has been adapted to tax regulations, some portions of travel expense refunds and non-cash benefits are still subject to tax in a few cases:

If a business traveller receives free meals on account of his office, or if meals are provided by a third party (if, for example, the costs of meals are included in conference fees), the following amounts are withheld from the above-mentioned national and international daily allowances due in the case of an absence of 24 hours in one calendar day:

- for breakfast	20 per cent
- for lunch	40 per cent
- for evening meal	40 per cent

The amount will not exceed the due daily allowance, however.

If no daily allowance is due (e.g. in the case of business trips in the place of work or residence), the value of benefits in kind must be taxed in accordance with the Ordinance on Non-cash Benefits (Sachbezugsverordnung) (the TU Dresden travel cost centre has up-to-date information on the values of benefits in kind).

2.4 Reimbursement of costs of overnight accommodation¹

The costs of overnight accommodation cannot be reimbursed at a flat rate. The lowest-priced offer (guesthouse, hotel) must be accepted in principle.

Duly verified, essential overnight accommodation costs for **domestic business trips** will be refunded up to EUR 70.00. In the case of **foreign business trips**, duly verified and essential overnight accommodation costs will be refunded up to the amounts stated in Appendices 1 to 5 of the Saxon Foreign Travel Expenses Ordinance (SächsARKVO). Overnight accommodation costs in excess of this may be reimbursed if proven to be unavoidable or if, with the due application of strict criteria, the amount was approved by the authorised person before the start of the business trip on the relevant form (Appendix 4).

An official declaration does not suffice as evidence of overnight accommodation costs or of additional overnight accommodation costs.

If there is no knowledge of bookable accommodation in a place of business at home or abroad that complies with the above-mentioned requirements, the Hotel Reservations Service (HRS) can be used free of charge via the Firmenbuchungsportal des Freistaates Sachsen (company booking portal of the Free State of Saxony). Some hotels can only be booked via HRS by credit card holders, however.

¹ updated with RS D2/2/12

³ updated with RS D2/1/14

The list of available accommodation from the [HRS-Firmenportal](#) can be used to show that overnight accommodation costs were unavoidable. It must be attached to the request for the approval/reimbursement of additional overnight expenses (Appendix 4), which must be submitted before the start of a business trip.

The lowest-priced offer must be taken.

As the law on travel expenses covers reimbursement, a business traveller has to pay all overnight accommodation costs in advance.

If a business traveller books overnight accommodation on own account/to his private address, it will not be possible to refund breakfast costs shown separately, as a portion of the flat-rate daily allowance includes breakfast. Only the overnight accommodation costs shown separately (and the breakfast portion of the flat-rate daily allowance) will be reimbursed.

Overnight accommodation costs that include breakfast or a "flat-rate service charge" or a 20% flat fee will be reduced by EUR 4.80 for overnight stays at home and, for overnight stays abroad, by 20 per cent of the full standard international daily allowance in the place concerned (the current international daily allowances and maximum overnight accommodation costs are published on the homepage of the TU Dresden, "[Dienstreise](#)" pages).

If an overnight stay is booked **by the traveller by order of the TU Dresden** or **by the respective structural unit** it must be ensured that "**Selbstzahler**" (direct payer) is specified, although the billing address is that of the respective structural unit of the TU Dresden.

As long as there is strict adherence to these guidelines, the overnight stay, incl. breakfast/meals if applicable, will count as "provided free of charge on account of office", i.e. the full invoice amount across overnight accommodation costs and breakfast/meals can be taken into account in the travel expenses claim; the flat-rate daily allowance is reduced if meals are included (so higher breakfast/meal costs can also be refunded in full).

Note: The invoice made out to the TU Dresden may only include costs for overnight accommodation and breakfast/meals if applicable. A business traveller must have a separate invoice issued for other hotel services subject to a charge (e.g. telephone, garage, internet, minibar, pay TV...) and pay this himself.

Business trips that are to be settled/financed through third-party-funded projects entitled to deduct pre-tax are the only exception in this connection; the traveller or the structural unit makes a booking by order of the TU Dresden with the billing address TU Dresden. Only in these individual cases can the invoice made out to the TU Dresden be paid directly by the TU Dresden; the pre-tax can be deducted from the invoice. This exception applies only if the invoice includes **deductible taxes**.

2.5 Reimbursement of additional costs

Any disbursements that are not covered by Items 2.2 to 2.4 of this Travel Expenses Policy but are shown to be essential to deal with official business are refundable as additional costs, if they are directly linked to dealing with official business and essential in order to carry out an official assignment, whether at all or under reasonable conditions.

The following will be considered as additional costs:

- Work-related hotel room reservation or cancellation and visitor's tax
- Work-related luggage storage
- Work-related cloakroom charges
- Delegate/conference fees
- Official admission fees
- Work-related telecommunications costs
- Costs of essential credit card use abroad for refundable travel expenses

- If using a private car or hire car for good reason or
If using a company car
 - Parking or storage charges, garage rents
 - Tolls
 - Ferry costs
 - Petrol/diesel costs (for hire car/company car)
- Vaccinations required for entry, including vaccines in the case of foreign business trips
- Border crossing and visa charges.

2.6 Illness during a business trip

The travel expenses of a business traveller who becomes ill **and** is unable to return home as a result will continue to be paid. This means that a business trip will not be deemed to be interrupted by illness.

If a business traveller is admitted to a hospital that is **not** situated in or near his place of residence, no daily allowance will be paid for full days spent in hospital; essential expenses for the accommodation in the place of business will be reimbursed, however. Each case must be individually reviewed.

2.7 Combination of business trips and private trips

If a business traveller would like to combine a private visit or a private trip with a business trip, there must be a statement to this effect in the business trip request, giving details of the duration of the intended private visit and the address of the private residence or holiday destination.

When settling claims for business trips combined with a private visit or a private trip, a distinction is made between a "private portion" of up to 3 days and of more than 3 days. A one-day private visit or private trip is deemed to apply if the private visit or private trip comprises a number of hours in one day.

The days of the business trip and the notional days of arrival and departure required for business purposes are not taken into account when assessing the length of the private visit or private trip.

1.) If a business trip is combined with a private visit or a private trip of up to three days, a refund will be made of those travel expenses that would have arisen without this combination (route between place of work-place of business-place of work, but will be no higher than the costs of the distance actually covered, plus daily allowance and overnight accommodation costs, additional costs if applicable for the work-related portion).

2.) If the private visit or private trip lasts longer than 3 days, a refund will only be made of additional costs incurred in the course of official business, i.e. the costs for the private section (place of work-private location-place of work) will be deducted from the costs of the distance actually covered; the resulting difference may be refunded (but not in an amount higher than the costs of the route between place of work-place of business-place of work), plus daily allowance and overnight accommodation costs, additional costs if applicable for the work-related portion.

3.) If, in order to **save costs**, a business trip is combined with **one** weekend (either before or after dealing with official business, not both!) (e.g. weekend stopover if travelling by air), it must be noted that this is only possible on condition that the saving is shown to be at least 20% and no less than € 50.00; it is therefore absolutely essential to do a cost comparison and attach this to the travel expenses claim. The business trip must be duly applied for, justified and approved.

If combining business trips with private visits or private trips or if planning a weekend stopover, two quotes for rail and air travel must be submitted together with the travel expenses claim without fail; the first quote must be drawn up without allowing for the private visit or weekend

stopover to take place (comparison quote on the standard price for the route), whilst the second one must take account of the actual itinerary and duration of the trip.

Note: The weekend prior to a business trip begins on Saturday at 0.00 hours. The weekend following a business trip ends on Sunday at 24.00 hours.

In the aforementioned cases it must be borne in mind that the respective private portions are not covered by work-related accident legislation and that no daily allowance, overnight accommodation/travel/additional costs can be reimbursed for the private section.

Examples of a "business trip in combination with a private visit or a private trip" are published on the homepage of the TU Dresden "Dienstreise" pages.

3. Application for and settlement of business trips

The process from the submission of a business trip application to the reimbursement of travel expenses is illustrated schematically in the attached overview (Appendix 1).

Exception: The drivers at TU Dresden use a separate form to settle their business travel claims (Appendix 7). This includes the items "Genehmigung" (approval), which is issued by the Head of Transport and Traffic, and "Mittelfreigabe" (release of funds), which generally need to be filled in. Individual trips do not need to be ordered/approved beforehand due to the official duties of drivers.

3.1 Application for business trips

Applications must be submitted in due form for business trips (Appendix 2) at least two weeks (guideline) in the case of domestic business trips and three weeks (guideline) in the case of foreign business trips prior to the planned date of commencement and may not take place until written approval is in place (due, among other things, to insurance cover). Invitations, conference programmes and other relevant documents **must be attached**.

A written application and approval are not necessary for business trips in the place of work or residence.

When preparing for a business trip, the Travel Service of the TU Dresden must be used in principle for booking rail and air tickets as well as hire cars abroad (cf. Item 4.1 Travel Expenses Policy (RKO)). For booking hire cars in the home country, the special contingent of Europcar is available if booking through Directorate 4 "Property Management, Technology and Security", "Central Technical Services" unit, "Transport and Traffic Group" of the TU Dresden.

Overnight accommodation can also be booked through the TU Travel Service; the information in Item 2.4 of the Travel Expenses Policy (RKO) must be duly noted in this case, however.

If a booking is made through a different travel agency or provider (e.g. online booking), the lowest-priced offer available must be used after comparing prices. The price comparison must be kept for possible checks or attached to the travel expenses claim. By signing the travel expenses claim, a business traveller confirms that the cheapest offer was used.

In the case of rail travel, it must be noted that the corporate discount (Firmenkundenrabatt - FKR)¹ for the TU Dresden can only be obtained by booking through the Travel Service (FKR¹ – cf. Item 4.2 RKO) or by booking online through Bahn-Corporate (cf. Item 4.3 RKO).

¹ updated with RS D2/2/12

Any booking through a travel agency other than the TU Dresden or a provider other than Europcar (via TU Dresden contingent) can **only be done on a private basis by a business traveller** (as the Saxon Travel Expenses Law covers reimbursement and special agreements have been drawn up solely between the TU Dresden Travel Service and Europcar); i.e. a business traveller **has to pay in advance** and can then claim travel expenses. The Saxon Travel Expenses Law is also the basis for assessment in this case.

The application form (Appendix 2) must likewise be used if applying for a business trip within the terms of **accident assistance legislation** but without reimbursement of travel expenses; Item 15 on the form (release of funds) must be crossed out and the business traveller must state under Item 12 whether an external company will assume the costs (cf. Appendix 12) or whether travel expenses will not be claimed for personal reasons. A review is only necessary in this case if a privately owned car is used (work-related accident assistance).

It is possible to apply for and argue the case for ongoing approval for frequent business trips of a similar nature (same purpose, same destination). To do so, the business trip request must be headed up with the word "**Dauergenehmigung**" (ongoing approval). In Item 3, as well as the purpose of a business trip, the frequency of similar types of trips must be added (e.g. ... 1x month, 2x quarter,...); in Item 6, for example, 01.01.2011 to 31.12.2011 can be entered as "Start" and "Finish" (temporary employees must pay due heed to the end of their employment/service contract). It is not possible to grant a "Dauergenehmigung" (ongoing approval) for trips by air as these have to be checked individually (cf. Item 2.2.1 Travel Expenses Policy (RKO)).

Procedure

1. The business trip request (Appendix 2) must be signed by the representative and the responsible line manager (Item 14 of the application) before a business trip is ordered/approved. The field "Line manager" is not filled in if the "Line manager" is the "Person authorised to issue orders/approvals" (cf. Item 17 of the application).
The business trip request must then be submitted to the budget officer (in the case of third-party funds: project leader/manager), who will then check whether the requisite financial resources are available before signing the form (Item 15 of the application). If the costs are assumed directly by an external company, the comment "see Appendix 2" must be inserted next to Item 12 and the relevant appendix duly attached to the business trip request.
2. The business trip must then be sent for review in the light of travel expenses legislation (together with a cost comparison if applicable - form in Appendix 5)
 - to the travel cost centre in the case of the Directorates and the Rectorate
 - to the travel expenses reviewer in the case of the Faculties and other structural units.
 The responsible person will check the application, duly completing and signing Item 16.
3. A business trip cannot be approved or ordered by the person named in Item 1.2 of this Travel Expenses Policy until the request has been reviewed (Appendix 2, Item 17).
At the same time, the order or approval of a business trip request by an authorised person is a confirmation of factual accuracy as defined by Numbers 12 and 19 of § 70 of the administrative regulation issued by the Sächsisches Staatsministerium der Finanzen to implement the Saxon Budget Code (Sächsische Haushaltsordnung) on the payment of travel expenses. With this confirmation, the person authorised to issue orders/approvals assumes responsibility for the business trip to be undertaken, whether at all and to what extent.
4. Travel and flight tickets and/or hotels can only be booked through the Travel Service of the TU Dresden on account of TU Dresden on submission of an approved business trip request. If the latter is not submitted, a booking cannot be made at the expense of TU Dresden but only at the expense of the private individual. If these costs are to be borne by

"third parties" (external organisations), when booking through the TU Dresden Travel Service the approved business trip request and a binding confirmation of cost coverage with the precise billing address must be submitted to the TU Travel Service (Appendix 12).

It must be noted that business travellers are not allowed to conduct their own reviews in the light of travel expenses or to order/approve their own business trips!

3.2 Invoice and advance payment instructions

Invoices from the TU Travel Service and from Europcar (via TU Dresden contingent) must be sent to the travel cost centre for processing along with a completed explanatory statement and the approved original business trip request **immediately upon receipt** and **irrespective of the actual date of travel**, which may lie in the distant future, in order to ensure that they are paid by the due dates. Reminder fees are charged on overdue invoices, the costs of which are borne by the relevant cost centre or the business traveller.

Advance payments may be awarded in justified circumstances. A business traveller can apply for this on the second page of the business trip request (Appendix 2, Item 18). It must be noted that the advance payment may not exceed 80% of the expected reimbursement of travel costs paid in advance by a business traveller.

A business traveller may only receive advance payment on invoices for delegate/conference fees or overnight costs estimated by event organisers before a trip starts (with the exception of invoices from third-party-funded projects entitled to deduct pre-tax, which must be passed on directly for payment by the TU Dresden or settled directly by the TU Dresden in exceptional circumstances on financial grounds - e.g. evidence of high bank/transfer charges for a business traveller if transferring money abroad).

The original business trip request, together with the reason, the cost estimate (cf. Appendix 2, Item 18) and an explanatory statement on the invoice, must be submitted to the travel cost centre for processing in good time for the trip (about 14 days prior to commencement) in order to obtain an advance payment instruction. Once it has been processed by the travel cost centre, the original business trip request will be sent back to the business traveller; it must then be attached to the travel expenses claim form.

Business trips on which invoices have been prepaid (e.g. for flight/rail tickets or hire cars) or advance payments have been instructed **must be settled no later than 2 months after the completion of the trip**.

3.3 Settlement of business trips

The amount of travel expenses to be reimbursed is assessed and settled on the basis of the approved business trip request (cf. Item 1.1.4 of this Travel Expenses Code for business trips in the place of work or residence) and the relevant claim documentation.

Business trips with a "Dauergenehmigung" (ongoing approval) must have a copy of this approval attached in order to be settled. Otherwise, the settlement procedure is the same as for individual business trips.

If relevant and necessary, the attached forms (Appendices 3 to 10) must be used for the claim.

All the information required to calculate the reimbursement of travel expenses must be given, together with explanations if required.

The actual itinerary must be shown. This also applies if, for personal reasons, the trip was started sooner, interrupted or finished later than was necessary for official business to be concluded.

Procedure

- 1a.** On completion of a **business trip**, the travel expenses claim form (Appendix 6), together with the approved original business trip request, must be passed on
- by the Faculties and other structural units to the travel cost reviewer to check that all documents are complete. After checking the claim, the reviewer will forward it to the travel cost centre for assessment, along with all essential information and original receipts (order/guideline from third-party funder if any deviation from Saxon Travel Expenses Law) and an explanatory note with the invoice for the purposes of account assignment (Appendix 11)
 - by the Directorates and the Rectorate to the travel cost centre for checking and settlement, together with an explanatory note with the invoice for the purposes of account assignment (Appendix 11).

Credit items from the TU Travel Service not offset against new invoices must be provided with an acceptance order and attached to the travel expenses claim.

If the duration of a business trip or the mode of transport differs from the business trip request, the reasons must be stated and - if this results in additional expense - the request must be sent via the budget officer (to check extent of cost overrun) to the person authorised to issue orders/approvals in order to be approved (Appendix 6, 2nd page, Item 12).

- 1b.** On completion of a **business trip in the place of work or residence**, the completed travel expenses claim (Appendix 3) must be sent to the responsible person at the cost centre or the project leader/manager so that the requisite financial resources can be released, and to the person authorised to issue orders/approvals to be duly signed.
After this has been done, this travel expenses claim must be passed on
- by the Faculties and other structural units to the travel cost reviewer for checking. The reviewer will forward it to the travel cost centre for assessment, along with all essential information and original receipts (order/guideline from third-party funder if any deviation from Saxon Travel Expenses Law) and an explanatory note with the invoice for the purposes of account assignment (Appendix 11)
 - by the Directorates and the Rectorate to the travel cost centre for checking and settlement, together with an explanatory note with the invoice for the purposes of account assignment (Appendix 11)
- 2.** The reimbursement of travel expenses is calculated exclusively in Directorate 2, Unit 2.2 (travel cost centre).
- 3.** Once the calculations are done, the travel cost centre forwards the travel expenses claim and all documentation to Directorate 1 for instruction.
- 4.** The Faculty employee responsible for budget/administration receives a copy of each claim for information **and forwarding** to the business traveller.
Business travellers in the Directorates receive this claim copy directly from the travel cost centre via the Directorate secretariat, business travellers in the Rectorate directly via the secretariat.

Claim forms should be completed in full and handed in together with the approved business trip requests in order to ensure that they are processed in due form. According to the Saxon Budget code (Sächsische Haushaltsordnung) and Part B, Item III, no. 4 Administrative Regulation on the Saxon Travel Expenses Law (VwV-SächsRKG), the original copies of all essential documentation

must be attached (travel tickets, receipts, invoices incl. confirmation of payment of delegate/conference fees, taxi receipts, hotel bills etc.) for the claim to be settled.

Reasons must also be given for the necessity of air travel (cf. Item 2.2.1), taxi rides for good reason (cf. Item 2.2.2), additional costs and supplementary overnight accommodation costs (cf. Item 2.4). Good reasons for the use of a private car must be explained in detail (cf. Item 2.2.3).

In duly justified individual cases, a refund may be made on the basis of information in the form "Official declaration" (Appendix 8); this only applies if no receipts are available for specific disbursements, e.g. parking meter charges and taxi fares in specific countries.

Visitors from abroad (cf. Item 1.1.2) who still need the documents for return travel will use the form in Appendix 6, like business travellers, and attach a copy of their receipts.

If a traveller requires certification of the amount of travel expenses reimbursed (e.g. for submission to the tax office), he must complete the designated form (Appendix 9) and attach it to the travel expenses claim; it will be sent back to him after being duly processed in the travel cost centre.

In order to avoid time-consuming queries and delays in administration and reimbursement, the following should be noted when settling claims for foreign business trips:

- The rate of exchange for the relevant national currency at the time of the trip should be noted on the claim documentation – a bank slip should be attached, otherwise the daily average exchange rate will be used for conversion.
- Border location, date and time of border crossing on entry and departure must always be specified (cf. Appendix 6).
- For journeys by air, the border location abroad becomes the destination airport and the border location at home becomes the first airport landing at home.
Details of in-flight meals and refreshments must be given on the travel expenses claim form.

The form "Travel expenses claim - business trips in the place of work/residence" (Appendix 3) must be used for settling business trips in the place of work/residence and include an explanatory note on the invoice (Appendix 11). Claims to settle tickets used on public transport (ÖPNV) will only be accepted if the date and destination are shown. The form (Appendix 3) can be used to settle several business trips in the place of work/residence.

4. General information

4.1 TU Travel Service

The TU Dresden Travel Service is currently FCm Travel Solutions (FCm), DER Deutsches Reisebüro GmbH & Co.OHG, Ringstraße 5, 01067 Dresden (opening times: Mo-Fr, 8.00-18.00 hrs); it must be used for booking business trips as a matter of principle. Bookings and booking enquiries should be made by fax 0351-8666988 or by e-mail Dresden@de.fcm.travel by using an order form (Appendix 13); an approved business trip request must be submitted for binding bookings. The request must be faxed to FCm together with the order form; if using e-mail, the order form and approved business trip request must be scanned and sent as attachments. Enquiries can be answered by ringing 0351-8666999 or e-mailing: Dresden@de.fcm.travel.

The TU Travel Service has agreements with the Free State of Saxony/Sächsisches Staatsministerium für Finanzen to collect service charges for booking rail tickets.

4.2 Corporate discount (FKR)¹

The corporate discount scheme (FKR) of Deutsche Bahn AG (DB) is available for rail tickets booked by the TU Dresden. This corporate discount can be used for booking via the Travel Service or by using the online booking option "Bahn-Corporate" (cf. Item 4.3).

It is allowed on all tickets, apart from budget fares, (including group travel and BahnCard Business). The amount of the corporate discount depends on the total sales of the TU Dresden; tickets should be booked through the Travel Service or through Bahn-Corporate for this reason alone. The lowest rail fare after taking the corporate discount into account is in principle the maximum amount of reimbursement when settling travel expenses claims.

By purchasing a travel ticket via the Travel Service, the business traveller receives an invoice that has already been reduced by the corporate discount; this must be paid immediately by means of an explanatory note with the invoice (cf. Item 3.2). The corporate discount can also be used on IC/EC/ICE trains.

Corporate discount tickets that have been purchased through the TU Travel Service for business trips that do not take place can be returned free of charge up to 5 days after the first day of validity (the date of receipt of the ticket by the Travel Service applies here); cancellation charges will be levied on tickets returned after the 6th day. It must be noted that seat tickets are not refundable.

Budget tickets for business trips that do not take place can only be returned up to the day before the first day of validity against high cancellation charges (the date of receipt of the ticket by the TU Travel Service applies here).

4.3 Customer portal of DB - Bahn-Corporate¹

Business travellers can also use the online customer portal of Deutsche Bahn, "**Bahn-Corporate**", at www.bahn.de/bahn.corporate after prior registration as a "buchungsberechtigte/r Beschäftigte/r" (employee authorised to make bookings) (application cf. Appendix 15) with the travel cost centre of the TU Dresden to book and print out corporate discount tickets (incl. seat reservation) on their own PC until shortly before a trip is due to start, without going through the Travel Service. This is only possible by using a personal credit card, however.

These online tickets may be cancelled up to one day after the first day of validity free of charge via a booking review. Refunds are possible from the 2nd day after the first day of validity but an administration fee of € 15.00 will be charged.

4.4 BahnCard / BahnCard Business¹

The possibility of using a **BahnCard** (BC) or **BahnCard Business** (BC-B) must be examined in the case of frequent business trips (note: only the BC-B can still be combined with the corporate discount). In principle, the TU Dresden can only finance this if the BC or BC-B was purchased for work-related reasons, i.e. in order to carry out official business, and if the costs of purchasing the BC or BC-B have been amortised by the lower travel costs or there is concrete evidence that they are likely to be amortised.

The BC and BC-B must also be purchased through the TU Dresden Travel Service, as they are then incorporated into the overall sales of the TU Dresden, which in turn form the basis for the amount of the corporate discount.

The attached form Appendix 10 must be used to apply for a refund of the cost of a BC or BC-B (i.e. the business traveller finances the purchase initially). The original BC or BC-B must be attached to the form or a copy if it is still valid. The original of a temporary BC or BC-B must be handed in after expiry.

¹ updated with [RS D2/2/12](#)

4.5 Obligation of a business traveller to cooperate

Every business traveller is responsible for asking the TU Travel Service or the provider about the terms and conditions for his journey (**obligation to cooperate**). Specific reference is made to the various tariff provisions (e.g. level of cancellation charges) stipulated by different carriers. In addition to this, every business traveller is obliged to stay informed about specific entry provisions or travel alerts if undertaking a business trip abroad.

4.6 DB coupons

Travellers may be compensated for delays on the railways in the form of a voucher (Gutscheinkarte). In all cases, these vouchers must then be used again for business trips. Further information can be found on the homepage of DB.

4.7 Use of private tickets, BahnCards and bonus schemes

Business travellers are obliged to use privately purchased travel cards (e.g. season tickets and rail passes) and privately purchased BahnCards for business trips as well. Business travellers are also obliged to participate in **bonus schemes run by transport companies** (e.g. bahn.bonus / Lufthansa Miles & More), insofar as this appears to serve a purpose due to frequent business trips. Any benefits (e.g. a free domestic flight in Germany) arising from taking part in such schemes must be used exclusively for work-related purposes.

4.8 Cashless reimbursement of travel expenses

Travel expenses are not refunded in cash so it is absolutely essential to give bank details (IBAN, BIC; banking institution) and a private address on the travel expense claim documents.

4.9 Limitation period

The entitlement to claim travel expenses reimbursement will lapse if it is not submitted in writing to the TU Dresden within **6 months** of the date of completion of a business trip.

4.10 Cancellation, sickness and accident travel insurance

The costs of cancellation insurance are **not** refundable under the Saxon Travel Expenses Law. This is due to the fact that, if a business trip does not take place for work-related reasons (e.g. if the traveller is ill or the official business is lost/delayed), the non-cancellable essential work-related costs already incurred have to be reimbursed by the TU Dresden. In such a case, the business traveller must do everything possible to keep these costs to a minimum. The applicant must bear the costs if a business trip does not take place for personal reasons.

It must be noted in this connection that statutory accident insurance only covers activities that are essentially connected with the service/employment contract. It is therefore advisable to take out separate accident insurance and/or health or accident travel insurance (with return transport) for possible accidents during activities considered to be private. Since insurance is a personal matter for a business traveller, however, the costs cannot be reimbursed as essential work-related additional expenditure.

4.11 Work-related accidents / Liability for damages

Should an accident occur during a business trip that is directly connected with official activities or associated channels, there is statutory accident insurance cover for a business traveller as long as the relevant criteria are met (cf. Item 1.1.1); this also applies to SA and SSA on trips expressly ordered by the TU Dresden (cf. RS D2/7/08, page 4, last paragraph). The accident insurance covers physical injury and damage to aids (e.g. glasses, prostheses). Civil servants are entitled to work-

related accident assistance under the Civil Service Pensions Act (Beamtenversorgungsgesetz). Reference is made to the Circular Letter GAS/2/2010 of 05.03.2010.

If any items that are the property of the Free State of Saxony/the TU Dresden are destroyed, damaged or stolen during a business trip, the event of damage or loss must be reported to the responsible police station immediately. Reference is made to the Circular Letter D2/9/2005 and, with regard to duty of care/liability matters, to the Circular Letter D2/7/2004.

A business traveller uses a private car entirely on his own responsibility. Neither the acquiescence to such use nor the acceptance of good reasons constitute an official order to use this mode of transport. Compensation for material damage to private vehicles can only be awarded in accordance with the criteria stipulated in the administrative regulation for the civil service pension scheme (Item 32 BeamtVGvWV) if a good reason for using the vehicle was accepted before the business trip was undertaken. If a business traveller has been instructed to use regular transport services but nevertheless uses a private car for personal reasons, a possible accident cannot then happen "in the execution of his duty"; the criteria for the award of accident assistance (cf. § 31 Civil Service Pensions Act (BeamtVG)) are not fulfilled in such cases. Compensation for material damage is likewise ruled out.

The use of a private car without due acceptance of a good reason also rules out the award of compensation for material damage under the terms of § 103 Saxon Civil Service Law (SächsBG) in conjunction with the administrative regulation of the SMF relating to accident assistance for the compensation of material damage and extraordinary expenditure in the Free State of Saxony (SächsSachSchVwV) in the respective relevant version. By way of exception, the damage may be compensated without prior permission if a business traveller is not responsible for the absence of such permission.

4.12 Safety information for trips abroad

It is possible to obtain relevant and up-to-date safety information via the homepage of the Federal Foreign Office www.auswaertiges-amt.de prior to undertaking a foreign business trip.

5. Appendices

- 1 Procedure TU Dresden
- 2 Business trip/training trip request
- 3 Travel expenses claim - business trip(s) in the place of work or residence
- 4 Acceptance/reimbursement of overnight accommodation costs*
- 5 Cost comparison of air travel for financial reasons
- 6 Travel expenses claim
- 7 Business trip approval and claim for drivers at the TU Dresden
- 8 Official declaration
- 9 Notice of settlement (for submission to the tax office)
- 10 Application for refund of cost of BahnCard
- 11 Explanatory statement to accompany invoice (without order reference)
- 12 Confirmation of cost coverage (external organisation)
- 13 Order form (for bookings/enquiries to the TU Travel Service)
- 14 Order form (for bookings with another travel agency)
- 15 Application for an online booking authorisation (rail travel)

* for costs that exceed the highest rate or were not accepted up to this amount when applying for a business trip