Division Functional Breeding

Information Sheet for New Employees
Brief Overview of the Key Travel Expense Regulations at the Georg-August University of Göttingen (as of 01 January 2025)

I. Approval of Official Business Trips

1. Basic Requirement

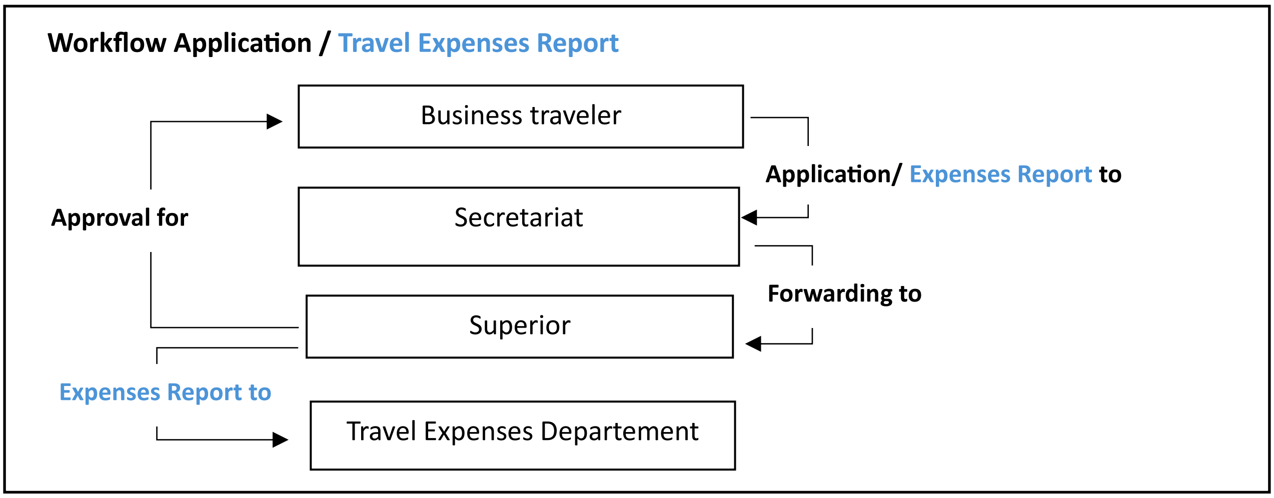
Official business trips require prior written approval (§ 2 BRKG), except for professors if no reimbursement of travel expenses is claimed.

2. Responsible Approval Authorities

- Domestic travel, up to 7 days: Director of the institution or Head of Department
- Domestic travel exceeding 7 days / international travel: Dean of the faculty or Head of Department

3. Application Procedure

- Use the current forms (available on the intranet) or the Lucom workflow form: *Dienstreise – Antrag -> Abrechnung (UNI) ab 10.2025*
- Attach invitation letters and, if applicable, further supporting explanations
- In the case of combined private and business travel: Explicitly indicate this in the application (see section 5)
- Bei Verbindung mit privaten Reisen: Explizite Darstellung im Antrag (siehe Punkt 5)



4. Funding

- Funding must be secured before the trip begins (cost center/order number must be specified).
- Written waiver of reimbursement of expenses (e.g., per diem, accommodation allowance) – is irrevocable; hence answer the question

with ***"kein Verzicht"***

5. Business Trips Combined with Private Stay (§ 12 NRKVO)

If an official business trip is combined with a private stay, the private portion must be explicitly declared and requested in the business trip application (via Lucom).

If the private stay exceeds five working days, reimbursement of travel expenses is excluded in full. If the private stay is shorter, only those costs that would also have arisen without the private stay are eligible for reimbursement.

Key Regulations:

- **Application requirement:** The private stay must already be declared and requested when submitting the business trip application
- **Comparative calculation:** A comparison of travel costs must be provided (comparison between costs for purely business travel and costs for combined business and private travel)
- **5-day rule:** If the private stay exceeds five working days, outbound and return travel costs will not be reimbursed
- **Insurance coverage:** No statutory accident insurance coverage applies during private portions of the trip

II. Settlement of Official Business Trips

1. General Requirements

- Exclusion period: 6 months after completion of the trip.
- Travel expense claim form with fully completed documentation and receipts (to be attached as PDF files):
    - Approval of the business trip (Section I, see above)
    - Seminar/conference fees, train tickets (DB invoices alone are not sufficient), flight tickets, hotel invoices, parking fees, rental car invoices, etc.
    - Participation fees and receipts for incidental expenses

Important: All invoices must be issued to Georg-August University of Göttingen and must include the surname and first name of the business traveler.

2. Reimbursement of Travel Costs (§ 4 BRKG)

- Rail travel (2nd class): Reimbursement of the lowest available fares (including GKR, BahnCard Business, saver fares)
- Flights: Only permitted for official or economic reasons (e.g. time savings, no suitable rail connection available)
- Reimbursement is limited to the lowest available airfare class
- BahnCard: Purchase is mandatory where economically advantageous (e.g. more than 10 trips per year). Costs will be reimbursed once the card has amortized. A separate application is required for this. Templates can be found at:
  Georg-August University Göttingen – BahnCard Information

3. Mileage Allowance (§ 5 NRKVO)

- Private car: €0.25/km (maximum €125 per trip) → standard mileage allowance
- Significant official interest: €0.38/km (no maximum limit) – must be explicitly documented in the approval → increased mileage allowance

4. Daily Allowance (§ 7 NRKVO)

Absence of 24 hours: €28 per day
Arrival / Departure days (with overnight stay): €14 per day
Day trips (absence of over 8 hours without an overnight stay): €14
Travels under 8 hours: €0

- No daily allowance: For stays at the place of residence or official workplace (within a radius of 2 km).
- If complimentary meals are provided during official duties, the following deductions apply from the daily allowance:
    - 20% for breakfast
    - 40% for lunch/dinner

5. Overnight Allowance (§ 8 NRKVO)

For accommodation expenses proven by the business traveler (hotel invoice issued to Georg-August University of Göttingen and naming the traveler as guest), an overnight allowance of up to €100 per night is granted.

Higher accommodation expenses may be reimbursed if unavoidable, e.g. because no alternative hotel is available or because alternative accommodation is located too far from the event venue. This can be stated in the business trip application.

If accommodation expenses are not documented (e.g. missing hotel invoice), a flat-rate overnight allowance of €20 per night will be granted for up to 14 overnight stays per business trip.

6. Incidental Expenses (§ 9 NRKVO)

Necessary expenses incurred for official business that are not reimbursable as travel costs, mileage allowance, daily allowance, or overnight allowance may be claimed as incidental expenses upon presentation of proof (invoices, receipts).

Examples of reimbursable incidental expenses include:

- Shipment, storage, or insurance of luggage
- Participation fees and admission charges
- Postal and telephone expenses
- Parking fees (maximum €10 per day when using a private car)
- Cleaning expenses for international trips exceeding 8 days

III. International Business Trips

1. Reimbursement of Travel Costs (§ 15 NRKVO)

- Rail travel: Reimbursement follows the same rules as domestic travel.
- In principle, only the lowest transport class is reimbursed

2. Daily and Overnight Allowances (§ 16 NRKVO)

Daily Allowance:

- 24-hour absence: 100% of the country-specific foreign daily allowance

- One-day trips (> 8 hours) as well as departure and arrival days: 80% of the daily allowance
- Stay exceeding 14 days at the same location: 10% reduction from day 15 onward
- Information on foreign daily allowance rates is available at:
  German Federal Travel Expense Rates Abroad

Overnight Allowance:

- Without proof: flat rate of €21 per night (maximum 14 days)
- Higher costs are reimbursed only if demonstrably necessary and appropriately justified

3. Crossing International Borders (§ 16 NRKVO)

The determining factor is the country last reached before midnight. For flights, the destination country is decisive (intermediate stops are only relevant if an overnight stay occurs there).

Special regulations apply to long-haul flights and sea voyages.

4. Extended Stay (§ 16 NRKVO)

- From the 15th day of stay at the same location: 10% reduction of the daily allowance
- For stays exceeding 3 months, daily allowances may become taxable

Note:
This information sheet serves only as an initial guide. For detailed regulations, exceptions, or special cases, please contact the departmental office or the responsible travel expenses office.

In case of doubt, always follow the instructions of the responsible travel expenses office. Further information and current forms are available at:
General Information on Business Trips – Georg-August University Göttingen

Status: 01 January 2025 – based on BRKG, NRKVO, and the applicable regulations of Georg-August University of Göttingen.