

University of Regensburg Regulations on Financing Hospitality and Representation Expenses

(Agreed in the Executive Board's session on April 10, 2013)

(Amended in the Executive Board's sessions on January 18, 2016, June 25, 2018, October 9, 2018, and June 10, 2024)

Preamble

As part of its multifaceted work and activity in research, teaching and transfer, the University of Regensburg regularly hosts guests from other universities and institutions of higher education, other public institutions, private industry and partner institutions, both from Germany and abroad. Supporting international and national networking as a hospitable and cosmopolitan institution is very important to the University of Regensburg. The best possible conditions should be created for academic exchange with guests of the faculties and their academic support areas.

At the same time, public spending in Germany is subject to particular scrutiny by the public, the financial control authorities and the supervising ministry. For this reason, a university's hospitality expenses cannot be compared with the scope and extent of the contact management customary in commercial enterprises or internationally.

The purpose of this guideline is to provide the University of Regensburg with a framework for the organization of our academic community, academic exchange and the cultivation of national and international contacts as regards hospitality.

1. Terminology

1.1 Hospitality expenses

Hospitality expenses are incurred for food and beverages provided to guests of the university. These may be restaurant visits, receptions or events with hospitality on university premises, or the usual gestures of courtesy and small tokens of appreciation. Hospitality expenses also include ancillary costs (e.g. delivery, use of external service providers). The examples given in the attached information sheet explain which hospitality expenses are eligible for reimbursement.

1.2 Representation expenses

Representation expenses serve to increase the level of awareness of the University of Regensburg and to support its positive external image. This may involve gifts for guests of the university or hosts of university staff on business trips, or decorations for the university's own events (flower arrangements). The examples given in the attached information sheet serve as support in assessing whether representation expenses are eligible for reimbursement.

2. Financing options

The general budgetary principles of efficiency and economy must always be observed (even in the case of externally funded events). When organizing congresses, scientific conferences, symposia, etc., participation fees must always be charged to cover the costs or alternatively, any shortfall must be covered by participation fees or, for example, sponsorship funds.

The following sources of funding can generally be used for hospitality and representation expenses:

- **Third party funds**, if the contract or grant conditions explicitly permit it. These are subject to the Bavarian budgetary regulations (BayHO). Donations/grants are only eligible for financing hospitality expenses if the donation/grant was made without any earmarking and the issuance of a donation/grant receipt was expressly waived. Ad. Division IV/5 can help in cases of doubt, to avoid accounting problems.
- **Participation fees**, to finance hospitality for participants at conferences or training courses.
- **Operating revenue** under Titel 28241, if surpluses are generated by the operating activity.
- The university leadership's **representation fund** (managed exclusively by the Executive Board).
- **Other state budgetary resources (public funds not from Kapitel 1521)**, if the conditions of granting explicitly permit it and the above financing options are not possible. Ad. Division IV/4 can help in cases of doubt, to avoid accounting problems.
- **Public funds (Kapitel 1521)**, if an organization does not have any of the funds named above. In such cases, the basic equipment funds under Titel 54740 (administrative expenses) or TG 86 (expansion planning) can be used, as in exceptional cases it is absolutely necessary to receive guests of the University of Regensburg appropriately.

The funds of Titel 81240 (investments) and 54703 (government subsidies for higher education institutions) can never be used to fund hospitality.

3. Accounting

The expenditure must be kept within a level appropriate to social norms for the purpose pursued and be of secondary importance to the substantive objective of the project. The number of university employees catered for should be appropriate to the occasion in the case of restaurant visits or comparable invitations.

Administrative Department IV - Finance and Transfer needs the following documents for verification:

- For hospitality and representation expenses: details of the occasion for the event. Here, the event program or a brief description are suitable.
- Participant lists or, for representation expenses, an overview of the persons receiving gifts, including details of their institutions. For large events (e.g. graduation ceremonies), a participant list is not needed.
- For representation expenses, an overview of the persons receiving gifts must be made, as this may be needed for scrutiny by the financial authorities (e.g. an external wage tax audit).
- The same requirements are set for documentation required by the financial authorities. The original documentation is needed (invoice with the standard data such as date, invoice number and exact description of the food and drink consumed).

3.1 Maximum amounts for hospitality

The following amounts can be reimbursed per day for catering per participant and event, including all ancillary costs:

- coffee, tea, cold drinks, baked goods, snacks etc.: up to € 20
- food or buffet (including drinks): up to € 80

3.2 Maximum amounts for representation expenses

The reimbursable rate for gifts to be presented to guests of the University of Regensburg or, in the case of business trips, to the host institution is given below (per person or institution receiving the gift) up to € 35

3.3 Expenses which cannot be reimbursed

The following types of expenses cannot be reimbursed regardless of how the expenses are financed:

- Tips
- Deposits
- Spirits
- Other alcoholic drinks if the volume exceeds that suitable for the occasion
- Hospitality for companions of members of staff at the University of Regensburg
- Gifts for employees of the university or their relations
- The reimbursement of expenditure as part of meetings or events with only internal participants is not allowed as a basic principle. Exceptions to this are the usual gestures of courtesy, especially at committee meetings involving people from different areas, as well as the reimbursement of expenses to maintain the ability to work if meetings last longer in the evening without being planned.
- Privately organized social events
- Hospitality for paid guest lectures

- Information -

on the University of Regensburg Regulations on Financing Hospitality and Representation Expenses from June 10, 2024

1. Documents needed

Detail the occasion and persons catered for or given presents when submitting receipts, as the university is required to submit this information when accounts are checked (e.g. an external wage tax audit). List external guests and employees of the university separately.

Invoices and application for reimbursement are to be submitted without items which are not eligible for reimbursement (e.g. tips, deposits and spirits).

2. Examples of hospitality expenses eligible for reimbursement

Generally eligible for reimbursement	Not eligible for reimbursement
graduation ceremonies	Christmas parties
going to a restaurant with guest scholars	departmental outing including transport costs
visiting lecturer without fee	meeting with no external participants
accreditation / audit processes	teaching activities without external participants
external guests from institutions of higher education or industry	chair or institute retreat
awards ceremony	working group project meeting without guests
reception for guest scholars	birthdays, leaving parties etc. for colleagues
coffee / tea for external guests of the chair	coffee for a meeting between leadership and secretarial staff
pretzels for a visit from a company's representative	spirits
baked goods at an open day	tips
sweets to give out at a trade fair stand	going to a restaurant with a guest who has been paid to give a lecture
cookies for a meeting of the Senate	hospitality for companions of UR members of staff

3. Examples of representation expenses eligible for reimbursement

Generally eligible for reimbursement	Not eligible for reimbursement
gifts of a value up to €35, such as flowers, bottles of (sparkling) wine, chocolates, UR merchandising articles	gifts of a value exceeding €35
	birthday or anniversary presents for UR employees
presents for internal lecturers who do not require separate payment	presents for UR employees for exceptional performance