

Tender no: 83376973
Project: GIZ Office Beirut
Project no: 18.9207.4-001.00

Submission:
in Beirut
on Friday
the March 26, 2021
till 23:59 Beirut Local Time

INSTRUCTIONS TO BIDDERS

Subject: Provision of Airline Ticketing Services (Regional & International) for GIZ Office Lebanon.

The Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, "GIZ Office Beirut" hereinafter referred to as "The Employer" through this National Call for tender is requesting "suppliers and companies" hereinafter referred to as "Contractor" to support the ongoing operations and to provide detailed written bids for the supply of the following services for two (2) year framework Agreement as below:

PRODUCT SPECIFICATIONS:

- | | |
|-------------------------------|-------------------------------|
| 1. Description of the service | Travel and Ticketing Services |
| 2. Product class / category: | Services |
| 3. Terms of delivery: | GIZ Office in Beirut, Lebanon |
| 4. Quantity / Unit: | As per Call of Purchase Order |

The execution of the Services will be performed within the frame of the Technical Cooperation between the Federal Republic of Germany and the Republic of Lebanon.

The bidders who are interested in participating in the tender must read and comply with the instructions and to answer the following elements:

1. Instructions to Bidders attached, filled, signed and stamped by the supplier on every page or on the last page (compulsory)
2. Bidders Questionnaire Form is attached, filled, signed and stamped by the supplier on every page or on the last page (compulsory)
3. Offer Form with prices in USD attached, filled, **signed and stamped** by the supplier on every page or on the last page (**compulsory**)
Details of transfer fees, cancellation fees, no show fee, administration fees and any other fees should be made clear as well as the detail of the components of the price of the flight ticket
4. GIZ Regulations governing the reimbursement of travel expenses signed and stamped by the supplier on every page or on the last page (compulsory)
5. A Copy of the ID of the company's legal representative (only for check anti-of terrorism lists, GIZ reserves the right to carry out anti-terrorism checks on contractor, its board members, staff, volunteers, consultants, financial service providers and sub-contractor)
6. A valid copy of Company registration documents and license

Kind reminder that the Bidding documents must be filled **in English**.

GENERAL CONDITIONS:

The **closing date** of this tender is fixed on **20/04/2021 by 11:59 at the latest** (Lebanon local time) to be submitted by email to LB_quotation@giz.de with subject line must be clearly marked as follows: "83376973-Provision of Airline Ticketing Services-GIZ 2021".

Note: Sending your offer to any other email address or non-compliance with any of the mentioned conditions will result in rejecting your participation in this tender.

1. The offers/Proposals shall be sent as PDF files
2. One PDF file shall be sent for the Technical Offer and another PDF file for the Financial Offer. Your PDF files shall be named as follows:
 - a) The name (or company name)/ Part A - Technical Proposal/ Tender no. 83376973
 - b) The name (or company name)/ Part B - Financial offer/ Tender no. 83376973
3. The offers shall be submitted in English language only.
4. The offers shall be signed & stamped. Bidders are requested to fill in, sign, stamp and return all pages of Instructions to bidders, Offer Form, bidder's questionnaire, Terms of Reference and bidder's checklist according to GIZ format below.
5. The financial offer must be in USD only (USD), should be valid at least for Four Weeks after the submission date (Please mention it in your offer).
6. GIZ will not be responsible for any costs or expenses incurred by the Bidders in connection with the preparation and submission of the bids to GIZ

Technical and Financial offers/Proposals (in two Separate PDF files),

1-Technical Offer/Proposal which consists of:

- Company's Portfolio, Background and Experience
- Company's legal documents (registration papers, tax registration, etc)
- CVs
- Any information / references relevant to the scope of work outlined in the ToR

2- Financial Offer/Proposal, which should consist of:

- Financial Offer/Proposal in USD includes Taxes/VAT
- Financial Offer/Proposal includes the date and the company's sales tax number

Detailed instructions of the contents of your offer/proposal and the mode of presentation/submission are attached both in the ToR and Technical Assessment Grid.

The technical offer has a weighting of T:60% and the price offer F:40%

The following formula will be used:

Technical evaluation of bid * 60% + most economical bid*40%
Technical evaluation of best bid price of bid

SPECIFIC CONDITIONS:

1. Duration of the framework agreement will be 2 Years following the signature of the contract
2. The payment will be made by bank transfer – Fresh Money or through a letter addressed to a local bank requesting the payment to be done in cash USD
3. Please note that in case you did not receive any notification in writing within 2 weeks after the deadline for submitting the offers/quotations, it shall indicate that your offer has not been accepted. You shall not receive a separate notice to this effect.
4. Non-compliance may result in your bid not to be considered.

P.S. The timing and dates mentioned above are subject to change depending on the development of the situation of COVID-19.

PART A – TECHNICAL PROPOSAL

Date: (to be filled by the supplier)

Tender no.: 83376973-Provision of Airline Ticketing Services-GIZ 2021

To be Filled by Bidder (COMPULSORY)

Details of Bidding Company:

1. Company Name:

2. Company Authorized Representative Name:

3. Company Registration No:

4. Company Specialization:

5. Mailing Address:

a. Contact Numbers:

Land Line:

Mobile No:

b. E-mail Address:

Bidders Questionnaire /Qualification Form

We herewith declare our interest in bidding in the scheduled GIZ Tender below:

Brief assignment title: Provision of Airline Ticketing Services (Regional & International)
for GIZ-Lebanon

Project processing no.: 18.9207.4-001.00

Tender no. 83376973

Country of assignment: Lebanon

Period of assignment: 2 Years

Deadline for submission: 20.04.2021

Per email to: LB_quotation@giz.de

To ensure efficient processing, please observe the notes at the end of this document

1. Company name and address / Entry No. in Commercial &Tax Register

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2. Commercial details

	2017	2018	2019	2020
Annual turnover in USD				
Operating profit in USD				
Equity capital in USD				
Outside capital in USD				

3. Number of employees

	Average 2017	Average 2018	Average 2019	Average 2020
Permanent staff				
Staff on limited-term project contracts				

4. Brief company profile (max. 20 lines) and C.V's of key staff member for backstopping the above project at your company. Please send your company's registration, profile, and history.

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5. 3-5 reference projects in the last 5 years in the sector and/or in the region

Project title and client	Focus / scope of tasks	Region	Period	Order value in USD

6. Contact person for queries

name:

e-mail:

phone:

We herewith affirm that the above data are true and complete

Notes on completing the expression of interest

Please attach the C. V's of your staff which will be involved in the project mentioned above.

If you are declaring your interest within the framework of a consortium, please supply the details requested above for each partner separately, and name the lead partner.

Terms of reference (ToR) for the procurement of services up to the value of EUR 20,000



PN: 18.9207.4-001.00

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General information

As a federally owned enterprise of the German Government, The Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH supports the Republic of Lebanon in terms of sustainable development. GIZ operates in more than 130 countries around the globe. It has been present in Lebanon since 2007 and has a frame agreement with the Government of Lebanon.

Approximately 90 employees are currently working for GIZ in Lebanon. The GIZ Office Beirut intends to establish a framework agreement for two years with a travel agency to provide airline ticketing services for its domestic, regional and international operations in Lebanon and in the region.

The service provider to be identified ("Travel Agent") will be required to sign a contract with the GIZ to perform travel services specified under this Terms of Reference and agreeing to clearly identified service levels. The contract will be an initial two (2) year contract, with the option to extend the contract for a further year.

a) Tasks to be performed by the contractor

The service provider will be responsible for the procurement of airline tickets (domestic, regional and international) for the GIZ Office and its joint programs. The proposed contract with the Contractor "Travel Agent" will cover airline ticketing and incidental services such as insurance, delivery, processing refunds, re-bookings and cancellations and preparation of suitable itineraries (including alternative routings, departures and arrivals) for GIZ staff members (for purpose of official) and government officials and participants attending meetings or on official business for the GIZ.

- b) GIZ shall hire the contractor for the anticipated contract term, from **May 1, 2021** to **May 1, 2023**.
- c) The contractor shall provide the following service
 - Providing Quotations
 - Booking
 - Issuing and billing tickets as per GIZ guidelines and travel regulations
- d) GIZ Travel Policy

The Travel Agent shall be given copies of the GIZ travel policies and procedures and shall be fully familiar and comply with these policies and procedures for all official travel. The Travel Agent will be briefed extensively upon the start of the contract on the processes by the GIZ Office Beirut. (Attached)

The Travel Agent is required to book the most direct routing and least costly fares and to research alternate itineraries in order to provide the lowest appropriate fares available at the given time. Full economy fares may be used if no appropriate reduced fares are available and business class are applicable situations according to the GIZ regulations.

The Travel Agent must be knowledgeable of and prepared to offer special fares, restricted fares, discount fares, and bulk fares for use whenever appropriate. Fares, which entail restrictive conditions, shall only be booked with the express approval of the GIZ. The Travel Agent should enter into corporate agreements with airlines or make use of the individual arrangements made by GIZ and the respective airlines (corporate agreements).

Travel Management

Scope of Service

The following are the scope of services requirement for the GIZ.

- a) General

The Travel Agent shall provide travel services during working days. In addition Travel Agent shall provide for 24 hours a day emergency service, as well as for services during weekends and other official holidays whenever emergency travel services are required. One of the Travel Agents employees shall therefore be available after usual working hours (emergency phone).

- b) Reservation and Ticketing

For every duly approved GIZ Travel request (responsibility of GIZ), the Travel Agent shall immediately prepare appropriate itineraries and quotations (in general three quotes per request) based on the lowest fare and the most direct and convenient routing and send them to GIZ for approval.

In the event that required travel arrangements cannot be confirmed, the Travel Agent shall notify the requesting party of the problem and present alternative routings/quotations for consideration.

For wait-listed bookings, the Travel Agent shall provide regular feedback on status of flight.

The Travel Agent shall issue accurate tickets and detailed itineraries, showing the accurate status of the airline on all segments of the journey; where necessary tickets and billings shall be modified or issued to reflect changes affecting travel and make appropriate adjustments for any change(s).

The Travel Agent shall issue and deliver tickets or e-Tickets, based upon proper authority from the GIZ in case of business travel.

The Travel Agent shall accurately advise the GIZ of ticketing deadlines and other relevant information every time reservations are made, in order to avoid cancellations of bookings.

The Travel Agent shall provide separate settlement procedure with private travels of GIZ employees.

The Travel Agent shall provide an information service to notify the GIZ and the traveller of such events as airport closings, cancelled or delayed flights, buses voyages and strike situations as well as of local political or safety conditions, which may affect travel to any particular destination.

In case of any delay or wrong reservation by the Travel Agency, the Agency is liable for paying the ticket or replacement with another ticket.

The Agency shall also indicate if they wish to propose any discount based on the volume of air tickets purchased; for example, for every xxx USD volume of air tickets purchased, a xxx% of discount is to be applied.

Administrative overheads should be fully covered by the Travel Agency and they are obliged to full confidentiality.

c) Traveller's Itineraries

The Travel Agency shall provide each traveller a complete itinerary document which includes the following:

- Flight number(s) and seat assignment(s) (if applicable);
- Departure and arrival time(s) for each segment of the trip;
- Intermediate stops;
- Airport and other taxes;
- Confirmed upgrade (if applicable);
- Any other information such as change in international date lines.

d) Traveller's Profiles

The Travel Agent shall maintain computerized profiles of all frequent travellers, as designated or defined from time to time by GIZ, capturing the traveller's preferences regarding airlines, seating and meal requirements, passport and credit card information, and such other information as is useful to facilitate such travellers travel arrangements. This applies for frequent flyer programmes as well.

e) Management Reports

The Travel Agent shall provide the GIZ with management information reports consisting of sales activity showing detailed analysis of the number of trips, destinations, carriers used, savings achieved from the carrier's lowest available fare. On a monthly basis the Travel Agent shall provide GIZ with an Excel file of the tickets used/flights taken in the last period separated by the different project numbers.

The Travel Agent shall hold meetings with the GIZ authorized Travel/event services personnel at intervals to be agreed upon, to address any issues or problems which may arise.

f) Refunds

The GIZ shall be reimbursed by the Travel Agent for partly or fully unused tickets, cancelled tickets subject to applicable regulations.

g) Service Standards

The Travel Agent shall provide the necessary personnel to provide prompt, courteous and efficient service to GIZ. The number of assigned personnel shall be sufficient to meet all services requirements under this Terms of Reference. At least one person needs to be assigned permanently to provide regular support GIZ.

The minimum travel experience for the travel consultants assigned to this account will be 2 years.

The Travel Agent is responsible for providing replacement personnel in case of absenteeism, vacation, sick days, etc of the regular personnel assigned.

The Travel Agent must be equipped with a fully automated accounting system interfaced with the computerized reservation system (Galileo or Amadeus) to cater for the GIZ requirements.

The Travel Agent should issue one separate invoice for each international, regional or domestic trip. The invoices should be sorted according to the project numbers as provided by GIZ through the request. Setting up of subaccounts on the Travel Agents side are advisable. Invoices are to be submitted directly after the booking was made to the GIZ Office Beirut (responsible person for travel). The payment period for the invoices is to be agreed between the two parties. Invoices must include the GIZ 12-digit project number, GIZ authorized staff members name, traveler's name, route travelled and dates and times of flight.

GIZ will train a group of 5-10 project administrators according to the agreements between the two parties in order to streamline the process for the requesting and purchasing of tickets. The Travel Agent is only allowed to accept requests for quotations and for the issuing of tickets by those administrators and shall not get in direct contact with or receive orders by the travellers directly.

h) Supplier relation

The Travel Agent shall not favour any particular carrier when making reservations. The Travel Agent shall maintain excellent relations with all carriers for the benefit of the GIZ. The Travel Agent and GIZ shall try to establish corporate rate agreements for the most frequently used airlines by GIZ.

Tender requirements

1. Qualifications

Travel agencies intending to submit a proposal should have the organizational and technical capacity, experience and professionalism to provide the services requirements outlined in the Terms of Reference. Proposers should be able to show proof of past and/or present experience in similar projects, demonstrate financial soundness and resources available to carry out the services requirements, and have the integrity and proven reliability to ensure good faith performance.

Proposers should be able to demonstrate an understanding of the GIZ requirements and come up with an appropriate work plan (service concept) and overall approach on how to meet these requirements.

1. Accreditation with the International Air Transportation Association (IATA)
2. The company must have more than 5 years of experience in travel management services: Maintains a good track record in serving international organizations, embassies and multinational corporations; list of corporate clients should be provided.
3. Employs competent and experienced travel consultants, especially in ticketing and fare computations, as evidenced by their track record in their Curriculum Vitae
4. Financially stability – annual report or audited financial statement to be provided
5. Maintains facilities of on-line booking/airline reservations, regional and international ticketing and basic office equipment, telecommunications equipment, and online booking tool
6. Have all necessary equipment and facilities and enough experienced and professionally trained travel experts to handle the GIZ requests and support 24 hours a day, 7 days a week
7. Attached Qualification Form

Price Instruction & Quotation

1. Service Charge

Please insert your service charge in USD for the following destinations

Note:

The service charge is binding and to be subject of the evaluation and a potential contract.

Transaction	Lebanon and Region e.g. Jordan, Turkey	Europe e.g. Germany	USA, Far East and Africa / long distance e.g. USA, Thailand, Ethiopia	Remarks if necessary
	USD	USD	USD	
Rebooking of issued ticket				
Cancellation of issued ticket				
Rebooking of reserved ticket				
Cancellation of reserved ticket				

2. Information on country requirements (Visa, health)

Please provide us with written samples of information about the official entry requirements:

Using the example of **Germany (or one other Schengen country), Jordan, Thailand, Ethiopia**

3. Rebooking and cancellation service charge of Travel agency if payable

Some travel agencies going to charge for further services such as mentioned in the table below. If your agencies charges for some of these services also please indicate the price. In case the service is free of charge please mark the cell with X.

Lebanon and Region e.g. Jordan, Turkey	Europe e.g. Germany	USA, Far East and Africa / long distance e.g. USA, Thailand, Ethiopia	Remarks if necessary
USD	USD	USD	

Regulations for reimbursing travel expenses and granting separation allowance (Section 20 MTV)

as at **1 January 2020**

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Preliminary remarks on business trips and separation allowance

These travel guidelines are binding on all staff members and the Management Board for business trips undertaken on behalf of GIZ. They apply correspondingly to contracts with national staff unless otherwise regulated.

Other regulations can be agreed with development cooperation trainees (to be agreed by the Human Resources Department), interns and staff members on temporary placements (to be agreed by managers/officers with budget responsibility). Different rules apply in some cases to staff members under GIZ employer/staff council agreements on a social plan: see *Mobilitätsleistungen/Sozialplan* (German only).

Exceptions to the Regulations governing the reimbursement of travel expenses can be made in justified exceptional situations. Exceptional situations must be presented in writing to the travel management division of the Human Resources Department prior to the business trip for examination and approval. Country directors or officers responsible for the commission examine, approve and document exceptional regulations for business trips in the country of assignment and cross-border business trips abroad.

Questions in connection with the correctness of accounting procedures can be found in the publications issued by the Finance Department.

Economic efficiency

Travel expenses shall be reimbursed only if the expenses claimed for and the duration of the business trip were necessary to carry out the official business and the expenses incurred were appropriate. The appropriateness of travel expenses is defined by these Regulations.

A Business trips

1 Scope of business trips

1.1 Definition of a business trip

A business trip as defined by these Regulations involves a staff member temporarily working at a place other than his/her home and the principal place of work stipulated in the employment contract in order to conduct official business with GIZ's approval.

1.2 Duration of a business trip, three-month period

The duration of a business trip (period of absence) shall be calculated as the time between departure from the place of residence or the principal place of work at the start of a business trip, and the arrival at the same on completion of the business trip.

The tax-free reimbursement of additional expenses for subsistence is limited to the first three months at the same place of work abroad (i.e. a three-month period applies). This three-month period starts when the staff member attends the place of work abroad once at least three days a week. The tax-free reimbursement of additional expenses for subsistence can then only be paid out again following an interruption of four weeks in attendance at the place of work abroad; in other words, if the staff member has not attended the place of work abroad for four weeks

(Section 9 paragraph 4a of the German Income Tax Act (EStG)). The reasons for the interruption are irrelevant; only the duration of the interruption is relevant.

The three-month period shall not apply to national staff.

1.3 Approval of a business trip

Business trips must be approved in advance by the managers. In order to obtain this approval, staff members in Germany use the electronic application for a business trip in SAP-TV. A clear and detailed reason for the trip is to be given on the application; the use of abbreviations is to be avoided. This means that the process of documenting approval is implicitly included and safeguarded to a sufficient degree (cross-check principle).

The cross-check principle applies to business trips undertaken by members of the Management Board.

As a general rule, the application for a business trip must be sent to the manager and the contract travel agency. The contract travel agency procures any necessary travel documents and sends them to the staff members.

This process does not replace the prior informal agreement of travel plans with the managers or officers responsible for the budget.

If it was not possible to obtain approval prior to the business trip, approval can take place retroactively by subsequently creating and submitting the required application.

If no travel expenses are incurred, and no travel expense account needs to be drawn up, then there is no need to submit an application for a business trip.

An application for a business trip is not a mandatory prerequisite for insurance cover. If an insurance claim is made and no application for a business trip has been submitted, but the business trips were agreed in advance with the managers and, where applicable, the officers responsible for the budget (e.g. in the case of a one-day business trip for which no travel expenses are reimbursed), confirmation (by letter or email) from the managers shall suffice for insurance cover. The Legal Affairs and Insurance Unit is responsible for issues in relation to insurance.

In the case of business trips made with staff members' private motor vehicles that are not agreed with or approved by the managers and, where applicable, the officers responsible for the budget, the staff members shall bear all concomitant risks.

The staff members inform the responsible GIZ country office where the business trip is being made about the destination and duration of and the reason for the trip by email immediately after booking the trip (no particular format required).

Approval of business trips by field staff

Field staff use the manual application to apply and obtain approval for the business trip (form 'Application for business trip for submission to GIZ Office') or the electronic application form in the IDA portal.

If staff members cannot use either of these application forms for business trips, they must include all important business travel dates in an email to the managers.

Officers responsible for the commission and country directors can reach a general agreement on their business trips in advance with the managers.

1.4 Travel safety and security

Before undertaking a journey, staff members must obtain information in due time on the security situation in the country (travel warnings issued by GIZ) and on special regulations that apply to the country of travel; they shall inform the GIZ country office concerned or the officers responsible for the commission of their travel details.

The information issued by GIZ on travel safety and security must be observed (Intranet ► Home ► Services ► Corporate Security Unit ► Reisesicherheit ► Travel security).

1.5 Credit cards (AirPlus corporate cards)

On request, GIZ shall provide staff members with a company credit card (AirPlus corporate card) solely for official use in order to settle the travel expenses incurred during a business trip (e.g. for taxi, hotel, car rental). In order to be eligible for a corporate card, the staff member must have a private residence in a country of the European Union. Further information regarding corporate credit cards can be found on the intranet, under Home ► Services ► Head Office and seconded staff ► Business trips ► Preparing for travel on GIZ business ► Credit card.

The charges for the AirPlus corporate card are initially deducted from the staff member's private account, but can be claimed back in the travel expense account, in addition to fees for cash withdrawals related to a business trip (cash advances) and other charges related to the assignment abroad.

The AirPlus corporate card replaces advance payments.

1.6 Advance payments for business trips by field staff

On request, an advance payment amounting to the anticipated costs may be granted by the GIZ country office for travel expenses for a business trip lasting several days.

The approved procurement of air tickets by GIZ country offices shall be treated as an advance payment to the staff member until such time as the travel expense account is settled and the e-ticket submitted.

1.7 Third-party contributions

1.7.1 Monetary contributions

If the assumption of travel expenses for GIZ staff members is envisaged under partnership contributions, this is permissible. However, the details must be stated in the travel expense account to GIZ.

Travel expenses for GIZ staff members who are members of an official body or are invited to a public event outside GIZ can be assumed by the inviting party, with the approval of the managers. The approval must be attached to the GIZ travel expense account.

The managers, in consultation with the Integrity Advisor, decide whether it is permissible for third parties to assume participation fees for attending events that are subject to a charge. The decision must be attached to the GIZ travel expense account.

Third-party contributions should not exceed the contributions considered permissible in accordance with these Regulations governing the reimbursement of travel expenses. Higher monetary contributions received by staff members from a third party for the same business trip for reasons other than personal ones (e.g. as a partnership contribution from the country of assignment) shall be deducted from the amount of travel expenses to be reimbursed. If the reimbursement of travel expenses has already been applied for or paid, these must be paid back to GIZ by the staff members.

Staff members themselves are entitled to any compensation payments due, e.g. under EU law (regulations on air/train passenger rights) in the event of considerable delays. GIZ does not lay claim to any such payments. Claims for compensation must be made to the transport operators by the staff members themselves. In this context, legal relationships arise solely between the transport operator and the staff member undertaking the business trip.

1.7.2 Frequent travel programmes

Staff members should, but are not obliged to, participate in frequent travel programmes.

Staff members who participate in frequent travel programmes must report the current status of their frequent travel programmes to their manager once a year, generally in January. The manager decides whether any action needs to be taken (e.g. by booking flights through the air miles account) and can arrange for such action to be taken.

Air travel

Any personal bonus credits received on business trips in the form of mileage credits may only be used for business purposes for GIZ. This includes the transfer of mileage credits received on business trips to other GIZ staff members.

To participate in a frequent flyer programme, staff members must submit a signed, written application to the airline.

Award flights from the frequent travel programmes can only be applied for personally from the airlines.

Rail travel

The following provisions apply both to the BahnCard Business purchased by GIZ and to the BahnCard privately purchased by the staff member:

- Bonus rail points received in connection with business trips must be used for business purposes.
- Bonus rail points received in connection with private trips may be used for private purposes.

1.8 Data protection for travel profile data

For travel bookings, staff members can enter their travel profile data in SAP-TV via the travel log-in screen of the contract travel agency or on the application for a business trip. Under the EU General Data Protection Regulation (GDPR), the consent of the traveller may be required to process specific data. This may include any health-related information provided.

All staff members and members of the Management Board must observe GIZ's Data Privacy Policy relating to travel management.

Information on the processing of personal data (GIZ Data Privacy Policy relating to travel management) must also be noted by those persons travelling on behalf of GIZ whose arrangements and expenses are being managed by the contract travel agency (appraisers/consultants, external service providers, etc.)

The information relating to the processing of personal data (GIZ Data Privacy Policy relating to travel management) must be noted (GIZ Intranet > Home > P+R > Travel > Data protection and travel profile data).

2 Modes of transport

2.1 General information on modes of transport

The mode of transport shall be chosen in accordance with the principles of economic efficiency and environmental soundness. GIZ is committed to the principles of resource conservation and environmental protection and therefore requires all staff members to choose the most environmentally friendly means of transport. If the journey by train would take less than four hours, it is therefore recommended that staff travel by rail rather than air. Advantage must be taken of any price reductions (special rates, etc.) that are available.

In Germany, tickets are procured by the responsible contract travel agency. GIZ country offices can commission a contract travel agency or procure tickets themselves.

If staff members can purchase tickets more cost-effectively themselves, then this is permitted following consultation with the contract travel agencies or with the GIZ country office. When settling expenses, the staff member must provide in writing a comparative offer from the contract travel agency **from the time the booking was made**, documenting the fact that the air ticket in the same flight class purchased outside of GIZ was less expensive. If staff members purchase their own air tickets, and these cost more than the GIZ price offered by the contract travel agency, GIZ shall reimburse costs up to the amount of the GIZ price.

2.2 Air travel

As a rule, air tickets shall be purchased by GIZ. These arrangements primarily involve fares negotiated by the German Government, where the discount is already included in the invoice. Generally speaking, the discounts granted depend on the destination. The contract travel agencies will advise staff members, and choose the most economical variants/airlines that fulfil staff members' requirements to an appropriate degree and offer the most cost-effective option for GIZ.

For reasons of economic efficiency, use is to be made of cost-effective alternatives (including stopovers in Germany and abroad) offered by the contract travel agencies.

Depending on the flight time, air tickets for business trips may be bought in the following flight classes:

- Economy class for flight times under four hours per outward and return journey. An upgrade to the next flight class is possible if the airline offers such an upgrade free of charge due to overbooking. Staff members are not permitted to use mileage credits to upgrade to business class or first class. This rule applies irrespective of whether the credits were accrued through business or private travel.
- Economy class, premium economy class or business class for flight times of more than four hours per outward and return journey. An upgrade to the next flight class is possible if the airline offers such an upgrade free of charge due to overbooking. Staff members are not permitted to use mileage credits to upgrade to first class. This rule applies irrespective of whether the credits were accrued through business or private travel. For flight times of more than four hours, an upgrade to business class from credits accrued through business or private travel is permissible in agreement with the line manager if GIZ only provided an economy class ticket.

Staff members are not permitted to book first class, even if they pay for an upgrade themselves.

Four hours is the flight time excluding stopovers.

The continuation of a business trip following overnight accommodation is deemed to constitute an interruption; i.e. each part of the journey is viewed separately.

If necessary for corporate policy reasons, different arrangements may be made in the non-public-benefit sector in individual cases. GIZ's staff council must be informed.

Managers/officers responsible for the budget may instruct staff members to use economy class for important operational reasons. The line managers must name and document the reasons on request.

Staff members shall make seat reservations that are subject to a charge and arrange handling of extra baggage themselves with the airlines, preferably online, and claim back the expenses in their travel expense account.

2.3 Rail travel

Depending on the travel time, tickets for business trips may be bought in the following rail travel classes:

- Second class for journey times under two hours
- Second class or first class for journey times of more than two hours.

'Two hours' in this context refers to the journey time, including transfer time.

The costs of season tickets (weekend and monthly tickets) shall only be reimbursed if these tickets were purchased with GIZ's approval.

GIZ staff members who frequently use Deutsche Bahn are advised to use a BahnCard, for the sake of economic efficiency.

The BahnCard Business is purchased from the contract travel agency. GIZ can use the BahnCard Business together with the additional 5% discount for federal enterprises. Staff members can use a BahnCard Business for journeys that are not business-related; they cannot, however, obtain Deutsche Bahn's 'partner' card for private use. The BahnCard Business is the property of GIZ and must be returned on leaving the company.

If a staff member purchases a BahnCard 25 or BahnCard 50, GIZ can only reimburse costs once the cost of the BahnCard has been fully recouped, as verified using the form 'Antrag zur Abrechnung einer privaten BahnCard' (Application for settlement of a private BahnCard). A copy of the purchase voucher (invoice or bank statement) is also to be submitted. If the BahnCard expired more than one year previously, an application for the reimbursement of costs cannot be submitted.

An application form for ordering a BahnCard Business can be downloaded in the *BahnCard* section of the intranet and can be sent to the contract travel agency by email. When filling out the application, the staff member undertakes to pay back a proportionate share of the costs reimbursed by GIZ for the BahnCard if the amount of money saved by using the BahnCard is less than the price of the BahnCard.

The BahnCard 100 can only be bought privately by the staff member. If a staff member uses the BahnCard 100, GIZ will reimburse 47.5% of the cost of a normal price rail ticket for a permitted business trip in the corresponding class of the BahnCard. Local public transport costs shall not be reimbursed.

Once a privately purchased BahnCard 100 expires, the notional acquisition costs of a private BahnCard 50 for 2nd class travel can be reimbursed if savings amounting to these costs have been made through business trips.

However, the aforementioned notional reimbursement must not exceed the acquisition cost of the BahnCard 100.

Staff members can use the BahnCard 100 for journeys home to their family within the framework of the cost of maintaining two households.

If a staff member purchases a BahnCard 100 privately and he/she uses this card for business purposes, we strongly recommend drawing up a realistic forecast of whether the costs will be recouped. In addition to the issue of whether the planned business trips will actually be conducted, it is important to remember that illness, leave or a change in position, for example, could result in costs not being fully recouped, as GIZ can only assume costs as described above. In most cases, the purchase of a BahnCard Business 50 is more cost effective, as it can be used with the discount for large customers.

2.4 Use of a private motor vehicle

If a private motor vehicle is used, GIZ shall reimburse the rate permissible under the valid tax law per kilometre for the shortest reasonable road route. For journeys with a one-way distance of more than 300 km, the staff member must provide evidence that using a motor vehicle is more economical than other means of transport. The basis for reimbursement and for determining which means of transport is more economical is the cost of a second-class rail ticket with BahnCard Business, if appropriate. All other costs of running the motor vehicle shall be deemed to be covered by this rate.

Pursuant to German regulations on wage tax (LStR), travel expenses may be calculated on a lump-sum basis per kilometre travelled as follows:

- Motor vehicle EUR 0.30
- Motorbike/scooter EUR 0.20
- Moped/motor-assisted bicycle EUR 0.20

The country director can set a lump-sum rate per kilometre for the country of assignment that is lower than the tax-deductible rates laid down by German law.

For journeys by sea, the travel expenses for which evidence is provided shall be reimbursed up to the costs of a direct flight between the place of departure and the destination. Notwithstanding this provision, the costs for which evidence is provided shall be reimbursed up to the costs of second-class rail travel for approved journeys by car using a ferry.

If a ferry is used in connection with a business trip made with a private motor vehicle, GIZ shall reimburse the associated costs.

2.5 Taxi

If a staff member uses other means of transport (e.g. taxi, private passenger service), the travel expenses for which evidence is provided shall be reimbursed. Convincing and adequate reasons must be given in the travel expense account for the necessity of incurring these costs, in accordance with the principles of economic efficiency or for good cause (e.g. safety and security, travel at night, person with a disability, a lack of local public transport, heavy luggage due to the duration of the business trip and/or documents and materials).

2.6 Car hire/Car-sharing/Bicycle hire/Scooter hire

If a car is hired, with or without a driver, a cost-effectiveness analysis must always be drafted prior to the trip, and this analysis must be attached to the application form for the business trip and to the travel expense account. The basis for the calculation is the price of a second class train ticket for business travel, using a BahnCard where applicable. If the price of the car hire is higher than that of the train ticket, the excess costs are not eligible for reimbursement and must be paid by the staff member himself/herself.

The costs of car hire must always be paid by the staff member himself/herself and then settled vis-à-vis GIZ using a travel expense account.

As a general rule, private use of a hire car shall not be reimbursed.

If a car is hired for a business trip and also used for private travel, the rules concerning the use of company cars shall apply, as outlined in the P+R section on the financial management of projects (rental car = company car).

A charge of EUR 0.30 per kilometre must be paid by the staff member to GIZ for all private trips undertaken with a company vehicle. A vehicle log must be kept, which must clearly record kilometres driven on business and private trips. Additional rules are outlined in the 'Richtlinien über die private Benutzung von Dienstfahrzeugen durch Mitarbeiter/innen der Gesellschaft während des Auslandseinsatzes' (Guidelines on private use of company vehicles by company employees during a foreign assignment, available in German only) (Intranet ► Home ► Our Company ► Organisation ► Legal Affairs and Insurance ► Working aids and key documents ► Notes and working aids on insurance ► Vehicle insurance).

If a bicycle/scooter is hired for conducting a business journey, the cost of doing so can be settled as 'other travel expenses' upon provision of a voucher. The cost of tickets for taking bicycles on local public transport or Deutsche Bahn can also be reimbursed. Costs shall only be reimbursed if they do not exceed those for local public transport. A comparative calculation must be attached to the travel expense account.

B Reimbursement of travel expenses

3 Scope of reimbursement of travel expenses

3.1 General information on the reimbursement of travel expenses

The reimbursement of travel expenses covers the reimbursement of the travel expenses directly incurred on a business trip in relation to:

- travel;
- additional expenses for subsistence;
- costs of overnight accommodation;
- ancillary costs.

Staff members in Germany shall settle their travel expenses with the contract travel expense account office using SAP-TV.

Business trips by field staff and national staff are always settled at the responsible GIZ country office using form 54-2 'Settlement of travel expense account by GIZ Office'.

3.2 Deadlines for settling travel expenses/time limits

Staff members in Germany are to settle travel expenses within two weeks, and field staff within two months after the end of the business trip.

All entitlements to claim reimbursement of travel expenses are deemed to have lapsed at the latest once the time limit has passed. This time limit is based on the regulations of the applicable collective bargaining agreement. Pursuant to Section 31 of the collective bargaining agreement, it ends twelve months after a business trip has been completed, or pursuant to Section 37 of the public sector remuneration system, it ends six months after a business trip has been completed. After this time, only tickets that were purchased and paid for by GIZ shall be settled, if vouchers can be provided to prove that the business trip actually took place.

3.3 Obligation to provide evidence of travel expenses

Insofar as evidence must be produced that expenses were actually incurred, only original vouchers shall be accepted (evidence by voucher).

Only in exceptional cases, when an invoice is not normally issued, can vouchers be replaced by a declaration by the staff member that the expenses claimed were actually incurred in the amount stated (authentication of claim by internal voucher, GIZ form 83-69).

If vouchers are not submitted even though this would be possible and can reasonably be expected (e.g. travel tickets, air tickets, hotel bills), the right to reimbursement shall lapse. Costs cannot be reimbursed if vouchers cannot be submitted for business trips within Germany.

Any commitment made by the manager/officer responsible for the budget to the staff member to provide compensation would represent taxable income and is not permissible.

3.4 Reimbursement of costs for distances travelled

Reimbursement for distances travelled applies exclusively to business trips without lump-sum subsistence allowances for which staff members use their private vehicles or local public transport. (In German only: Intranet ► Home ► Service ► Personal Inland und entsandt (IMA/AMA) ► Geschäftsreisen ► Abrechnung einer Geschäftsreise ► Wegstreckenerstattung).

4 Travel voucher requirements

4.1 General information on travel voucher requirements

Travel invoices must be made out to the GIZ address in order for the costs to be claimed as business expenses (exception: invoices for minor amounts of up to EUR 250 gross must be

made out to the GIZ address or be made out without an addressee (no private addresses permitted)).

Deduction of input tax

Deduction of input tax refers to a company's right to offset the VAT (input tax) it is invoiced against its VAT revenue.

The original invoice must always be available for input tax deduction. Faxed invoices are also eligible for the deduction of input tax.

The deduction of input tax is only possible if the VAT is indicated in the invoice as a separate amount in EUR. Specification of the taxation rate alone is not sufficient (exception: invoices for minor amounts up to EUR 250 gross, travel tickets).

Staff in Germany are to send the original vouchers and a printout of the preview of the travel expense account to the responsible contract travel expense account office in Bonn or Eschborn.

All travel expense documents are scanned and archived. The following requirements apply in this context:

- Original travel documents (e.g. air or train tickets, hotel bills) must be submitted.
- Vouchers and bills that are smaller than A4 format must be stuck to an A4 sheet; several small vouchers can be attached to one sheet (without overlapping).
- Use of glue sticks only (i.e. use of staples or paper clips is not permitted).
- Use of highlighters is not permitted, as highlighted text is often illegible once it has been scanned.
- It is only permitted to write on and attach vouchers to one side of the sheet.

4.2 Electronic tickets

The electronic ticket or boarding pass is to be provided as documentary proof that the airfare was paid and the flight completed. If the airfare is advanced by the staff member, further proof in the form of the credit card billing statement and booking confirmation shall be furnished. The air-travel class is shown on the ticket.

In cases where tickets for Deutsche Bahn or another regional transport system are booked by mobile phone, a printout of the ticket – which can be called on the Deutsche Bahn's internet portal under 'Meine Bahn' – shall be submitted with the travel expense account.

4.3 Input tax for accommodation costs

For hotel invoices, input tax can only be deducted if the invoice is made out to the GIZ address. If this is not the case, the input tax cannot be deducted. It must then be paid by the staff member. The amount reimbursed shall be reduced accordingly.

4.4 Input tax for taxi vouchers

For vouchers related to taxi costs, please ensure that the corresponding VAT rate (reduced VAT rate for distances under 50 km and full VAT rate for distances over 50 km) is indicated on the taxi receipt.

NB: Taxi receipts are not tickets. Taxi receipts can only be recognised if they contain the compulsory information required on an invoice or if they meet the conditions for reimbursing invoices for minor amounts.

5 Reimbursement of additional expenses for subsistence and of accommodation costs

5.1 General information on the reimbursement of expenses for subsistence and of accommodation costs

Reduced lump-sum rates

GIZ can set lump-sum subsistence and overnight accommodation allowances in Germany and abroad that are lower than the tax-deductible rates laid down by German law. Specifically, it can do this if GIZ or a third party acting on GIZ's behalf provides free full or half-board accommodation, or if based on local knowledge, the additional costs for subsistence and/or accommodation are lower than the lump-sum subsistence and/or overnight accommodation allowance.

Higher lump-sum rates

For tax reasons, an increase in the lump-sum subsistence and overnight accommodation allowances established by the Federal Ministry of Finance is not permissible.

The responsible GIZ country office examines the relevant tax regulations and compliance with them in the country of assignment, whereby the lump-sum amounts established by the Federal Ministry of Finance represent the upper limit.

5.2 Subsistence

For business trips, the additional costs for subsistence shall be reimbursed for each calendar day on which staff members are away from their place of residence and their principal place of work by the payment of a lump-sum subsistence allowance.

In Germany

- For a one-day assignment outside the principal place of work and an absence of more than eight hours, EUR 7.
- For assignments outside the principal place of work lasting more than one day and including overnight accommodation:

- For the day of arrival and departure, irrespective of the period of absence, EUR 14.
- For each interim day, EUR 28.

For cross-border business trips, costs are reimbursed in accordance with the tax-free, lump-sum subsistence allowances for the country in question that are stipulated by the German Federal Ministry of Finance (see country table in the annex).

If a staff member conducts several business trips on the same calendar day, the periods of absence for the individual trips shall be added together. This means that the business trip ends as soon as a staff member returns to his/her place of residence or principal place of work. The period of absence shall commence again once he/she leaves the place of residence or principal place of work again.

Meals which are provided to the staff member free of charge as usual subsistence on the occasion of or during a business trip, either from GIZ or from a third party at GIZ's instruction must be stated accordingly in the travel expense account. The full lump-sum subsistence allowances shall be reduced based on the statutory provisions of the regulations governing how travel expenses are handled for tax purposes (for breakfast 20%, 40% in each case for lunch or evening meal).

This reduction is made regardless of whether meals are actually consumed.

Any meals provided free of charge in an aircraft must always be specified in the travel expense account. Muesli bars, bags of crisps, savoury crackers, chocolate wafers and similar snacks provided in an aircraft are not a meal and do not result in a reduction of the lump-sum allowances. Any meals taken during a stay in an airport lounge must be specified in the travel expense account.

If, during the business trip, the costs of subsistence at events or conferences are borne by GIZ or by third parties at GIZ's direction, the costs incurred will be reimbursed to the staff member, minus the lump-sum subsistence allowances.

If, for business trips, the percentage of the lump-sum subsistence allowance to be withheld is higher than the lump-sum subsistence allowance to be paid, then no payment will be made.

A lower lump-sum subsistence allowance is paid for business trips if the staff member spends a night in her/his own home.

5.3 Costs of accommodation

Costs of accommodation are the costs of overnight accommodation that are caused directly by the business trip. GIZ shall reimburse these by granting a lump-sum overnight accommodation allowance for each actual overnight stay for which the staff member can provide evidence, subject to the condition that no official accommodation was provided.

Pursuant to German regulations on wage tax, the lump-sum overnight accommodation allowance in Germany is EUR 20 per night. The reduced GIZ lump-sum overnight accommodation allowances apply abroad (see country table in the annex). It must be noted in

this context that a tax-exempt lump-sum overnight accommodation allowance cannot be paid if accommodation is provided free of charge or at reduced cost by the employer or by a third party based on its business relationship with GIZ.

Overnight accommodation costs shall not be reimbursed for business trips during which the staff member stays in his/her own home.

If the staff member spends a night at the airport or in a means of transport (in an aircraft, or on a train or coach), he/she may not claim an overnight accommodation allowance for that night.

When booking hotel accommodation, the German Government's HRS booking link should be used with the special rates agreed there.

For Germany, an upper limit of up to EUR 150 (gross) without breakfast applies for hotel accommodation. In special cases, such as trade fairs, costs up to a limit of EUR 250 (gross) without breakfast may be reimbursed for hotels in Germany only if they were unavoidable and written justification is provided. Where special circumstances apply (in particular for management conferences/management events where bookings are made by the organiser) and, as a result, the cost of accommodation is higher than the set limits, costs of more than EUR 250 (gross) without breakfast may be reimbursed provided that written justification is provided.

For countries other than Germany, an upper limit of up to three times the reduced GIZ lump-sum overnight accommodation allowance for the respective country, without breakfast, applies for hotel accommodation. Any costs in excess of this sum shall only be reimbursed if they were unavoidable and the staff member is able to provide a reasonable justification (in particular, for management conference/management events where the booking was made by the organiser).

The staff member must always pay the hotel invoice himself/herself; costs will be reimbursed within the framework of the travel expense account. Submission of the hotel bills directly to GIZ for payment is not permitted.

For the purposes of economic efficiency, accommodation can also be booked on the internet through Airbnb. These costs shall be reimbursed provided that the invoice for the Airbnb service charge and the reservation confirmation with details of the payment made are submitted with the travel expense account.

In justified exceptional cases, the overnight accommodation costs can be assumed directly by the GIZ country office, e.g. hotel package arrangements with full board or half board, or where settlement by credit card is not possible.

The costs incurred by a staff member for lunch and/or evening meal, as well as for half- or full-board accommodation, must be indicated separately on the hotel bill, otherwise the hotel bill shall not be taken into account in the calculation of accommodation costs.

Hotel bills must be made out to GIZ and must include its full address. The bill must also include the staff member's name.

During a business trip, the staff member may switch between settlement types, i.e. from settlement on a lump-sum basis to settlement on a voucher basis.

5.4 Calculating the lump-sum subsistence allowances when trips are interrupted

On business trips of several days where an interruption in the trip begins or ends on the first or last day, these days are considered a one-day business trip. This means that the staff member receives the reduced lump-sum rate for this day of the business trip if business takes more than eight hours. The same applies if the day of the business trip falls between two interruptions and the business trip therefore only lasts one day.

Example:

Day	Travel activity		Lump-sum subsistence allowance Amount in EUR
Day 1	Business trip starts at 8:00	Interruption of business trip due to private trip starts at 17:00	1-day business trip, business > 8 hours: - EUR 7 (Germany) or - reduced lump-sum amount (see country table)
Day 2	Business trip is interrupted for private trip		EUR 0
Day 3	Interruption of business trip due to private trip ends at 11:00	Work day	Day of arrival for a business trip of several days EUR 14 (reduced lump-sum amount)
Day 4	Work day	Interruption of business trip due to private trip starts at 17:00	EUR 14 (reduced lump-sum amount)
Day 5	Interruption of business trip due to private trip ends at 10:00	Business trip ends at 14:00	1-day business trip, business < 8 hours: EUR 0

On a business trip of several days that is partly interrupted but the interruption does not start or end on the first day of the trip, the staff member receives the reduced lump-sum amount for the day of the business trip. The same applies to days of a business trip that fall between two interruptions in the trip.

Example:

Day	Travel activity		Lump-sum subsistence allowance Amount in EUR
Day 1	Business trips starts at 17:00		Day of arrival for a business trip of several days EUR 14 (reduced lump-sum amount)
Day 2	Full day of work		EUR 28 (full lump-sum amount)
Day 3	Full day of work		EUR 28 (full lump-sum amount)

Day 4	Work day	Interruption of business trip due to private trip starts at 17:00	EUR 14 (reduced lump-sum amount)
Day 5	Interruption of business trip due to private trip		EUR 0
Day 6	Interruption of business trip due to private trip		EUR 0
Day 7	Interruption of business trip due to private trip ends at 8:00	Interruption of business trip due to new private trip starts at 17.00	1-day business trip, business > 8 hours - EUR 7 (Germany) or - reduced lump-sum amount (see country table)
Day 8	Interruption of business trip due to private trip ends at 8:00	Day of work	EUR 14 (reduced lump-sum amount)
Day 9	Business trip ends at 16:00		EUR 14 (reduced lump-sum amount) Day of departure

5.5 Special guidelines when calculating the lump-sum subsistence and overnight accommodation allowances for business trips abroad

For business trips abroad (cross-border trips), the lump sums for overnight accommodation allowances abroad stipulated in the valid tax law shall apply; GIZ shall, if appropriate, be entitled to fix lower rates. The allowances currently granted by GIZ per country are listed in the country table (see annex).

In the case of business trips outside Germany lasting more than one day, partial amounts shall be paid for the days on which the journey commences and ends, based on the corresponding lump-sum subsistence allowance for trips abroad according to the duration of the business trip.

In the case of business trips outside Germany lasting more than one day, the lump-sum subsistence and overnight accommodation allowance for the day on which the border is crossed shall be based on the rate for the place last reached by the staff member before midnight. If this place is in the country of assignment, the rate for the last place of work outside Germany shall apply.

For air journeys, a country is not considered to have been reached until the aircraft has landed there. Stop-over landings are not taken into account. If an air journey lasts more than two calendar days, the lump-sum subsistence allowance for Austria shall apply for the days between the day of departure and the day of arrival.

For one-day business trips outside Germany, the lump-sum subsistence allowance for trips abroad shall be based on that of the country in which the business is conducted; if business is conducted at several locations, the allowance for the country of the last business location shall apply.

For sea travel, the lump-sum subsistence allowance valid for Luxembourg, and for days of embarkation and disembarkation the lump-sum subsistence allowance applicable to the port town where the ship is docked, shall apply.

5.6 Seminars/workshops/lump-sum conference allowances

Where lump-sum arrangements have been elected when taking part in seminars and conferences, etc., the organiser's invoice must be made out directly to GIZ and the unit that organises the event, or the GIZ country office abroad, and must be sent there for payment. Meals paid for by GIZ ('full/half-board') must be stated in the travel expense account.

5.7 Reimbursement of travel expenses for family members

Insofar as travel expenses for family members are reimbursed under other GIZ guidelines, the lump-sum subsistence and overnight accommodation allowances for accompanying partners and minor children over ten years of age shall be calculated at 100% and for children under ten years of age at 50% of the amounts allowed for the staff member. This applies only when these persons were members of the staff member's household at the time of transfer.

5.8 Reviewing settlement of accounts and payment at GIZ country office

Field staff members shall sign the travel expense accounts and submit them to the GIZ country office, where they are reviewed and processed.

The staff members' managers add their signature to travel expense accounts that the GIZ country office has processed, in line with the cross-check principle. The managers compare the travel expense accounts with the corresponding applications for business trips and review the appropriateness of the costs (e.g. for flights and hotels). This also applies to business trips that have been generally approved in advance.

If the manager is not based at the GIZ country office, or if the country director has put a relevant policy in place, another person from the GIZ country office can add the second signature according to the regulation on authority to sign.

The amount to be reimbursed to the staff member (where applicable, after deducting advance payments) for business trips within the country of assignment shall be disbursed in local currency.

For cross-border business trips, reimbursement can also be made in foreign currency where permitted by foreign-exchange regulations. The GIZ country office shall draft a policy in this regard.

For business trips in the country of assignment and for cross-border business trips, GIZ is entitled to reimburse travel expenses in local currency.

If the currencies of the invoice and the disbursing journal are not identical, currency exchange vouchers for at least the amount of the invoice or a credit card statement must be submitted as evidence. This evidence is used as the basis for calculating the amount to be reimbursed. If the staff member does not submit such an exchange voucher, the EU exchange rates shall apply.

The EU currency converter can be found at www.giz.de ► English ► Procurement ► Procurement ► Currency exchange rates. The listed exchange rate for the month in which the invoice was issued applies.

GIZ does not recognise exchange rate calculations based on other sources as exchange vouchers.

In the case of travel expense accounts for field staff members, copies shall be sent to the relevant manager for examination, if no approval has been given for individual trips.

For business trips in the country of assignment, the lump sums stipulated under the valid tax law do not generally apply; instead, lower lump-sum subsistence and overnight accommodation allowances are fixed by the GIZ country office, based on its local knowledge and sometimes on the destinations/projects (so-called local lump-sum rates). For the outward journey, the lump-sum subsistence allowance for the place of destination shall apply.

For the return journey, the lump-sum subsistence allowance for the place from which the member of staff is returning shall apply.

For one-day business trips by field staff members in the country of assignment, if the staff member is absent for at least 8 hours, the lump-sum subsistence allowances can be calculated more simply if the local lump-sum rates are lower than the lump sums stipulated by German tax law depending on the case in hand. If this condition is satisfied, the lump-sum subsistence rate may be calculated in line with local practice.

6 Reimbursement of ancillary costs

6.1 General information on the reimbursement of ancillary costs

Ancillary costs shall be reimbursed to the amount documented by original vouchers.

Reimbursable ancillary costs, insofar as they are caused directly by the business trip, include in particular expenditure for local public transport, parking, telephone calls and internet access at the place of business, as well as for excess luggage in exceptional cases that are approved by the manager.

6.2 Entertainment for official reasons

Entertainment costs incurred during business trips in Germany and abroad may be included as ancillary costs in the travel expense account up to EUR 1,000 (gross including VAT). When settling travel expense accounts using SAP-TV, staff members are to enter information on entertainment expenses directly in the system. In all other cases, the form for entertainment costs (54-6 'Bewirtung Deutschland', 54-7 'Bewirtung Projektbuchhaltung') must be filled out. Information must be provided on the back of the entertainment form.

Business entertainment costs of up to EUR 60 (gross) per person that are incurred during official business are considered to be reasonable in principle. In justified exceptional cases, the reasonable maximum limit may exceed EUR 60 (gross) per person.

Business entertainment is classed as official in cases where external parties with whom business relations already exist or are to be forged are entertained; examples include a business lunch with staff from commissioning parties or sub-contractors. GIZ staff members may also participate.

Costs incurred solely for entertaining staff members from GIZ (e.g. 'working lunch') are not classed as official business. In such cases, the entertainment costs are to be settled by the secretariats. In the field structure, the form for entertainment costs ('54-7 Settlement of entertainment of guests and GIZ employees via project accounting') should be used for this purpose.

The following information must be entered in order for entertainment costs to be reimbursed:

- Day the entertainment costs were incurred
- Place where the entertainment costs were incurred
- Names of the persons entertained (business partners, GIZ staff members)
- Reason for the entertainment

Vouchers for entertainment in Germany must be generated electronically.

The names of the meals/drinks consumed must be specified on the voucher.

Gratuities paid in connection with guest entertainment are only refunded by GIZ if the amounts given were confirmed on the vouchers by the recipient (not necessary in the case of electronically generated vouchers). Gratuities should be of a locally customary amount and appropriate to the occasion (between 5% and not more than 10% of the bill).

6.3 Charges for the use of a private mobile phone

Costs for use of a staff member's mobile phone and for its use to make business-related calls cannot be settled in a travel expense account. These costs are to be settled in the SAP application 'Zahlungsauftrag – Wochenbericht' (Payment order – Weekly report).

6.4 Telephone costs

Telephone and internet costs incurred for business purposes can be reimbursed based on the hotel bill. The communication partner and reason must always be specified in the travel expense account.

A reason must be provided for individual telephone calls or for internet charges that exceed EUR 50.

6.5 Passports, passport photos and visas

The cost of a passport that will be used for business travel can be reimbursed where the manager provides special approval.

The costs of passport photos required for issuing service passports and applying for visas are reimbursed as ancillary travel expenses, as are the costs associated with obtaining visas.

Within the context of the outward journey by staff to the country of assignment, these costs are deemed to be covered by the lump-sum allowances for the outward journey.

6.6 Laundry

Laundry costs incurred during business trips outside Germany can be claimed in a travel expense account upon submission of the relevant vouchers as evidence.

It is customary and can be reasonably expected that the staff member should take changes of clothes for seven days and that no laundry costs are normally incurred during this period.

On longer business trips, normal laundry costs, e.g. for the usual changes of clothes, with the exception of leisure wear, shall be deemed appropriate and thus reimbursable.

6.7 Non-reimbursable ancillary costs

Non-reimbursable ancillary costs include:

- Gratuities (other than for entertainment) given during a business trip
- Private travel, aviation accident and supplementary health insurance, and – if a staff member's private motor vehicle is used – comprehensive insurance
- Newspapers and periodicals
- Social and representative obligations
- The cost of replacing lost items or cash
- The purchase of items of clothing
- Exchange rate losses incurred when exchanging foreign currencies and bank charges for the resale of foreign currencies
- Costs of administrative penalties or cautionary fines
- Prepaid mobile phone cards in Germany and the country of assignment
Exception: Prepaid cards for business purposes are reimbursed on cross-border business trips.
- First-aid kit
- Insect protection (e.g. mosquito nets, creams or sprays)
- Bed tax, as hotels may only charge this tax for private overnight stays.
- Airport lounge access charges if only the use of Economy Class would have been permitted under Item 2.2.
- Hotel minibar.

7 Other travel regulations

7.1 Provision on competing entitlements

If additional costs for subsistence due to a business trip or the costs of maintaining two households may be claimed for the same calendar day, the higher lump-sum allowance shall be granted.

7.2 Reimbursement of costs of pre-journey preparations

If a business trip already approved by GIZ is not undertaken, GIZ shall reimburse the necessary costs incurred to prepare for this journey that are reimbursable under these Regulations upon presentation of evidence.

The claim to reimbursement of costs shall be made within the stipulated deadlines for settling travel expense and time limits after the date on which the staff member establishes that the business trip will not take place. Any advance payments received shall be repaid without delay.

7.3 Assumption by a GIZ country office of travel expenses incurred by GIZ staff

Staff based in Germany usually settle all travel expenses via the contract travel agencies in Bonn or Eschborn, and field staff and national staff settle travel expenses with their responsible GIZ country office. In justified exceptional cases, the GIZ office in the country being visited can pay hotel costs for all staff members.

Examples of justified exceptions are situations where a hotel offers package deals with full or half board, or where there is no option for settling a bill by credit card, etc.

The staff member in question must justify the exceptional circumstances in writing. In addition to the justification, the staff member gives an assurance that this written justification will be attached to the travel expense account for reasons of transparency after returning from the business trip. Field staff are also to attach the justification to the entry voucher.

Tickets for official air travel in the country of assignment can be settled without justification, provided the usual prerequisites are fulfilled. On return from a business trip, staff members submit the e-tickets provided abroad with the travel expense account.

Staff in Germany must state in their travel expense account handled by the contract travel expense account office in Bonn or Eschborn what travel expenses have been paid by the GIZ country office.

Travel expenses incurred due to country-specific regulations or cultural or religious traditions are reimbursed.

Failure by staff members to declare in the travel expense account any payments made during the business trip by the GIZ country office, resulting in staff members receiving unauthorised excess payments (for example, in the form of additional overnight accommodation and unreduced lump-sum subsistence allowances in addition to hotel and breakfast costs that have

already been paid), may constitute a breach of travel expense regulations, which will result in the required serious disciplinary action being taken.

7.4 Illness during a business trip

If staff members fall ill on a business trip, they will also receive travel expenses for the period of illness. The entitlement to lump-sum subsistence and overnight accommodation allowances will lapse in cases where they receive in-patient care in a hospital/are admitted to a rehabilitation clinic.

8 Combining private trips with business trips

If a business trip is combined with a private stay (e.g. vacation), travel expenses shall only be reimbursed for the expenses incurred during the business part of the trip.

Any additional costs incurred as a result of combining a business trip with a private stay must be borne by the staff member.

Staff members must note in the business trip application that the business trip is being combined with a private stay, stating the dates involved. In such cases, staff members must be able to provide evidence to managers and during audits that the flight costs are no higher than if the trip had been taken purely for business purposes. Written confirmation by the contract travel agency of the price comparison in the same flight class made **at the same time** as the booking counts as evidence. This evidence is to be requested by the staff member and is to be attached to the travel expense account.

If evidence is not provided, the entire cost of the ticket is deemed to constitute a benefit in kind and the staff member is liable to pay tax on the amount involved.

Staff members do not need to provide evidence of a price comparison of the flight costs if they include a private stay at the place of business the weekend directly before or after the business trip.

Only the departure and arrival date on the ticket provided by GIZ may be changed; the route may not.

Where there is an underlying private motive for the flight or rail routes selected, staff members must book the tickets themselves and pay for them in advance. GIZ shall reimburse costs up to the price of the ticket required for official air or rail travel in the same class. The price comparison by the contract travel agency is to be made **at the same time as** the private booking; it must be documented and attached in writing to the travel expense account along with the private ticket invoice.

Field staff may change the route within their own home country. If GIZ country offices procure air tickets with a private component (e.g. indirect flights, private travel) for staff members, the staff members pay their own share directly to the GIZ country office before the ticket is handed over.

Note on ticket costs: the financial authorities consider that ticket costs can be exempted from tax if there is a direct business-related reason for the business trip. Whether the ticket costs can be reimbursed depends on whether the emphasis is on the business trip or the private trip.

The managers must examine this question, make the appropriate decision and document it in writing.

- If the emphasis is on the private trip (e.g. vacation), only the local business travel costs in the country of vacation can be settled. The vacation flight must be privately paid.
- If the emphasis is on the business trip, ticket costs and travel for business purposes can be reimbursed (but not private detours or seasonal markups). An enquiry should therefore be made to the contract travel agency before the trip to ascertain what the ticket price would be if the business trip were being taken purely for business purposes. If the ticket price for purely business purposes is lower, only these lower ticket costs can be reimbursed and the difference is to be borne privately, in order to maintain a clear distinction between business and private costs.

9 Tax liability for business trips by field staff

For business trips by field staff members outside their countries of assignment, the tax implications must always be assessed. The days spent on business trips by field staff members outside their countries of assignment must therefore always be reported to the Salaries I or Salaries II and Income Tax Division by the country offices. Business trips within the countries of assignment do not need to be reported.

The reports must be submitted without delay at the end of each quarter (31 March, 30 June, 30 September, 31 December). The reports must be sent to the responsible salary officer by email. The current report form for business trips can be found in DMS. (DMS ► Unternehmensweit ► 3 Infos aus den OE ► Personal-Infos ► 14 Tarifvertraege-Betriebsvereinbarungen-Richtlinien-Merkblaetter ► 6_Formulare ► 6_1 Formulare ex GTZ-GIZ ► DR-Meld-Form-en).

Failure to submit a report may be regarded as an administrative or criminal offence under German law.

Detailed information on completing the reporting form can be found in the annual memorandum on reporting business trips outside the country of assignment.

C Separation allowance

10 Scope of separation allowance

10.1 General information on separation allowance

A staff member shall be entitled to a separation allowance if, due to his/her assignment in Germany, the tax conditions for maintaining two households pursuant to sec. 9(1), sentence 3, no. 5 of the German Income Tax Act (EstG) are met and the staff member cannot reasonably be expected to move from his/her place of residence to his/her principal place of work and GIZ approved this in writing before the staff member began work at the principal place of work. Such approval is generally given for a limited period only and may be subject to certain conditions.

A staff member shall only be deemed to maintain two households if he/she maintains a household of his/her own ('centre of vital interests') at a place other than his/her principal place of work and also lives at the principal place of work (for work-related reasons). To be deemed to maintain a household of his/her own, the staff member must occupy an abode and make a financial contribution to the living costs.

The staff member shall not be deemed to maintain two households if the work is an assignment outside the principal place of work (business trip).

An application for a separation allowance shall be submitted to the HR officers responsible using the application form for separation allowance. The HR officers responsible must be notified without delay of any circumstances that are relevant to the amount of separation allowance to which the staff member is entitled.

If the staff member does not return to his/her household ('centre of vital interests') every day, and if he/she cannot reasonably be expected to do so, the separation allowance granted shall cover the following:

- reimbursement of travel expenses for the first journey to the new place of work and for the last journey from the place of work to the staff member's own household;
- reimbursement of the necessary additional costs of subsistence for the first three months;
- reimbursement of the necessary costs for overnight accommodation at the principal place of work. The expenses for the second residence are paid in the documented amount up to a maximum sum of EUR 620 per month, irrespective of the size of the household.
- reimbursement of expenses for journeys home to the staff member's family between his/her own household and his/her principal place of work.

If the staff member returns to his/her own household ('centre of vital interests') every day, GIZ shall only agree to reimburse the necessary travel expenses if these costs are lower than the separation allowance that would otherwise be due.

10.2 Reimbursement of travel expenses

For the journey from the staff member's own household ('centre of vital interests') to his/her principal place of work when he/she begins working away from home, and for the journey from the principal place of work to his/her household ('centre of vital interests') at the end of his/her assignment at the principal place of work, travel expenses shall be reimbursed on the same basis as for business trips. For the journey at the start of the staff member's work, GIZ shall pay per-diem allowances up until the end of the day on which the staff member arrives at the principal place of work in addition to overnight accommodation allowances pursuant to Section 5.3 or Section 11.1. For the day of the return journey, a per diem allowance shall be paid from 00:00 until the staff member has reached his/her destination.

10.3 Reimbursement of additional allowances for subsistence and accommodation costs

For a period of three months after the staff member has taken up his/her duties at a new principal place of work, GIZ shall pay – in the form of necessary additional allowances for subsistence – the lump-sum amounts applicable pursuant to Sections 5.1 to 5.3 as travel expenses for business trips lasting more than one day, for each calendar day on which the staff member is absent from his/her own household ('centre of vital interests').

If the staff member is provided with meals free of charge on the occasion of or during his/her work at his/her principal place of work, Section 5.1 shall apply mutatis mutandis.

If the activities at the staff member's principal place of work were preceded by a business trip, the duration of that business trip shall be included in the three-month period. Section 1.2 shall apply to the expiry and recommencement of the three-month period mutatis mutandis.

The additional expenses for the necessary accommodation costs at the principal place of work shall be reimbursed as a lump-sum allowance for a maximum of two years:

- For the first to the third month up to the amount of the lump sums pursuant to Sections 5.1 and 5.3 per overnight stay;
- For the fourth to the 24th month up to the amount of a reduced lump sum per overnight stay (pursuant to German regulations on wage tax, the reduced lump-sum overnight accommodation allowance is EUR 5).

In derogation of sentence 1, GIZ may reimburse the costs of accommodation where they are customary and appropriate and where evidence is submitted; the maximum total amount of reimbursement is EUR 620 per month including ancillary costs (ancillary rental expenses of the lessor).

Separation allowance shall not be granted if the staff member is provided with board and lodging free of charge at his/her principal place of work for reasons other than personal ones. Insofar as this free board and lodging leads to the staff member's supplementary benefits for foreign-country assignments being reduced in accordance with the provisions of the Collective Agreement on Remuneration, it shall not be deemed as being free of charge.

Separation allowance shall not be paid for calendar days on which the staff member:

- is on leave;
- stays at his/her place of residence during a business trip or for other reasons.

For these days, accommodation costs shall only be reimbursed if it was necessary for the staff member to retain his/her accommodation and evidence thereof is provided.

10.4 Reimbursement of travel expenses or airfares for journeys home to the staff member's family

For every 15 days for which separation allowance is claimed, the necessary costs for one journey for which evidence is provided shall be reimbursed from the staff member's principal

place of work in Germany to his/her own household ('centre of vital interests') and back (journey home to the staff member's family) up to the amount of the lump-sum amounts per kilometre, currently EUR 0.15 per kilometre travelled between the staff member's own household and the principal place of work.

10.5 Daily return to the staff member's own household

If a staff member returns to his/her own household every day, GIZ shall reimburse the costs of one trip from his/her own household ('centre of vital interests') to his/her principal place of work and back for each working day subject to the provisions contained in Section 10.1 and Section 10.4.

10.6 Rendering of accounts

Separation allowance shall be payable at the end of the month. It must be claimed from GIZ by the end of the following month.

10.7 Foreign separation allowance

Field staff shall receive a separation allowance of EUR 100 for each month in which they are obliged to maintain two households pursuant to sec. 9(1), sentence 3, no. 5 of the German Income Tax Act (EStG) due to their field assignment **and** in which no transfer costs were reimbursed to accompanying partners (lump-sum allowance for outward and return journeys).

An application for foreign separation allowance is submitted to the responsible HR officers using the application form for foreign separation allowance and hypotax allowance due to the maintenance of two households. The foreign separation allowance is paid out together with the salary.

Details can be found in the Information Sheet on the Foreign Separation Allowance and Maintaining Two Households. (Intranet ► Home ► Services ► Personal (IMA/AMA) ► Foreign Assignment ► Taxes during foreign assignments).

D Entry into force

These Regulations shall enter into force on **1 January 2020**, and shall replace the Regulations governing the reimbursement of travel expenses and the granting of separation allowance dated **1 January 2019**.

11 Lump-sum subsistence and overnight accommodation allowances (country table, see Annex 1)

Pursuant to the German regulations on wage tax (LStR), the lump-sum allowances for additional expenses for subsistence and overnight accommodation costs are announced by the German Federal Ministry of Finance (BMF). The lump-sum allowances currently granted by GIZ are listed in the country table.

11.1 Examples of settlement of subsistence and overnight accommodation costs

Case no. 1: GIZ or a third party acting on behalf of GIZ pays for the overnight accommodation

When claiming expenses for the business trip, the staff member only receives a lump-sum subsistence allowance. If GIZ or a third party at GIZ's direction has provided meals free of charge, 20% is deducted from the full lump-sum subsistence allowance for breakfast and 40% each for lunch and an evening meal. This amount is also deducted even if breakfast was included in the overnight expenses (breakfast has already been paid for by GIZ or a third party acting on behalf of GIZ in the cost of overnight accommodation).

Case no. 2: The staff member pays for the overnight accommodation (breakfast is not included in the overnight expenses)

When submitting a travel expense account for the business trip, the staff member can claim for overnight expenses as per voucher and/or as a lump-sum overnight accommodation allowance.

The staff member also receives a lump-sum subsistence allowance. If GIZ or a third party at GIZ's direction has provided meals free of charge, 20% is deducted from the full lump-sum subsistence allowance for breakfast and 40% each for lunch and an evening meal.

Case no. 3: The staff member pays for the overnight accommodation (breakfast is included in the overnight expenses)

When submitting a travel expense account, the staff member can claim for overnight expenses as per voucher and/or as a lump-sum overnight accommodation allowance.

The staff member also receives a lump-sum subsistence allowance.

When claiming expenses as per accommodation voucher, 20% shall be deducted from the full lump-sum subsistence allowance for the breakfast included in the hotel bill. If GIZ or a third party at GIZ's direction has provided lunch and/or an evening meal free of charge, 40% is deducted from the full lump-sum subsistence allowance for each meal received.

When claiming on a lump-sum basis, the hotel bill is irrelevant, as the staff member has paid the bill, including breakfast, himself/herself and has not claimed reimbursement from GIZ. Nothing is deducted from the lump-sum subsistence allowance for the breakfast contained in the hotel bill.

Case no. 4: The staff member pays for the overnight accommodation and all meals (= full board)

When claiming expenses for the business trip, the staff member only receives a lump-sum subsistence allowance and overnight accommodation allowance. If the costs of full board exceed the amount of the lump-sum subsistence and overnight accommodation allowance, the staff member must pay the difference himself/herself. This should be considered before the trip and, where applicable, arrangements should be made for GIZ or a third party acting on behalf of GIZ to pay for full board.

Note: A 'third party acting on behalf of GIZ' may, for example, be a seminar organiser or an organisation that has invited the staff member. A staff member who initially pays the invoice up front is not a 'third party acting on behalf of GIZ'.

Case no. 5: GIZ or a third party acting on behalf of GIZ pays for the overnight accommodation, breakfast and/or a main meal (= half board) or full board

When claiming expenses for the business trip, the staff member receives no overnight accommodation allowance. For the meals provided, a deduction is made from the full lump-sum subsistence allowance (20% for breakfast, 40% for lunch and 40% for an evening meal).

Case no. 6: The staff member pays for the overnight accommodation, breakfast and a main meal (= half board)

(a) The costs of meals are not indicated separately on the bill. The lump-sum subsistence and overnight accommodation allowances are paid.

(b) The costs of meals are indicated separately and in full on the bill. The lump-sum subsistence allowance shall be paid. The lump-sum overnight accommodation allowance shall be paid or the overnight accommodation costs shall be paid upon submission of vouchers.

(c) Breakfast is included, i.e. the price is not shown separately. Lunch and the evening meal are indicated separately on the bill. The lump-sum subsistence allowance shall be reduced by 20% of the full lump-sum subsistence allowance valid for the place of the accommodation. The lump-sum overnight accommodation allowance or the overnight accommodation costs (with the breakfast costs not listed separately) shall be paid upon submission of vouchers.

Case no. 7: Abroad, breakfast costs that are listed separately on the hotel invoice can be reimbursed using the same procedure as in Germany. The full lump-sum subsistence allowance is reduced by 20% for breakfast.

Case no. 8: Calculation of the lump-sum subsistence allowance for the day of arrival and departure using Germany as an example

- 1 January Day of arrival, lump-sum subsistence allowance EUR 14 (reduced lump-sum subsistence allowance).
- 2 January Interim day, lump-sum subsistence allowance EUR 28 (full lump-sum subsistence allowance).
- 3 January Day of departure, lump-sum subsistence allowance EUR 14 (reduced lump-sum subsistence allowance).

On both 2 and 3 January, a breakfast is provided by GIZ. The lump-sum subsistence allowance is calculated as follows:

2 January: EUR 28 (full lump-sum allowance) x 20% = EUR 5.60
EUR 28 (full lump-sum allowance) – EUR 5.60 = EUR 22.40 lump-sum subsistence allowance.

3 January: EUR 28 (full lump-sum allowance) x 20% = EUR 5.60
EUR 14 (reduced lump-sum allowance) – EUR 5.60 = EUR 8.40 lump-sum subsistence allowance.

Meals in an aircraft: Since 1 January 2015, staff members must provide information in the travel expense account on any meals provided free of charge in an aircraft even if they are not eaten.

Night spent at the airport, in an aircraft, ship or train: If the staff member spends a night at the airport or in an aircraft, ship or train, he/she may not claim an overnight accommodation allowance for that night.

11.2 Contacts

Travel management

+49 6196 79 4440

Reisemanagement@giz.de

Ms Sonja Blaul
Ms Elisabeth Mühlensiepen
Ms Frauke Schröder

Technical questions/problems using SAP-TV

ITSC – IT Service Centre (+49 6196 79 1111)

Contract travel agency

The staff at the contract travel agency are your first point of contact for **content-related queries on planning trips, applications for business trips and issuing tickets:**

In Eschborn: +49 6196 79-

Central line (-7470)

Room ED 32050

Email: Reisebuero-eschborn@giz.de

in Bonn: +49 228 4460-

Central line (-1004)

Room BC 10117

Email: Reisebuero-Bonn@giz.de

Contract travel expense accounts office

For queries regarding **travel expense accounts**, please contact the responsible contract travel expense account office.

In Eschborn: +49 6196 79-
Central line (-7471)
Email: Spesen.Germany@giz.de
Room ED 32050

in Bonn: +49 228 4460-
Central line (-1006)
Email: Bonn-Spesen@giz.de
Room BC 10117

Annex 1

Lump-sum subsistence and overnight accommodation allowances (country table)

Valid from January 1, 2021	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence, and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Afghanistan	30	20	48	95
Egypt	41	28	63	125
Albania	27	18	56	112
Algeria	51	34	87	173
Andorra	41	28	46	91
Angola	52	35	150	299
Antigua and Barbuda	45	30	89	177
Equatorial Guinea	36	24	83	166
Argentina	35	24	57	113
Armenia	24	16	30	59
Azerbaijan	30	20	36	72
Ethiopia	39	26	65	130
Australia	51	34	79	158
Australia - Canberra	51	34	79	158
Australia - Sydney	68	45	92	184
Bahrain	45	30	90	180
Bangladesh	50	33	83	165
Barbados	52	35	83	165
Belgium	42	28	68	135
Benin	52	35	58	115
Bolivia	30	20	47	93
Bosnia and Herzegovina	23	16	38	75
Botswana	46	31	88	176

Brazil	51	34	42	84
Brazil - Brasilia	57	38	64	127
Brazil - Rio de Janeiro	57	38	73	145
Brazil - Sao Paulo	53	36	66	132
Brunei (Darussalam)	52	35	53	106
Bulgaria	22	15	58	115
Burkina Faso	38	25	87	174
Burundi	36	24	69	138
Chile	44	29	77	154
China	48	32	56	112
China - Chengdu	41	28	66	131
China - Hong-Kong	74	49	73	145
China - Canton	36	24	75	150
China - Beijing	30	20	93	185
China - Shanghai	58	39	109	217
Costa Rica	47	32	47	93
Côte d'Ivoire	59	40	83	166
Denmark	58	39	72	143
Germany - For a one-day assignment outside the principal place of work and an absence of more than 8 hours, 7 Euro. - For assignments outside the principal place of work lasting more than one day and including overnight accommodation for the day of arrival and departure, irrespective of the period of absence, 14 Euro.	28	7/14	20	20
Dominica	45	30	89	177
Dominican Republic	45	30	74	147
Djibouti	65	44	153	305
Ecuador	44	29	49	97
El Salvador	44	29	60	119
Eritrea	50	33	46	91
Estonia	29	20	43	85
Fiji	34	23	35	69
Finland	50	33	68	136
France	44	29	58	115
France - Lyon	53	36	58	115
France - Marseilles	46	31	51	101
France - Paris and the departments Haute-de-Seine, Seine-Saint-Denis and Val-de-Marne	58	39	76	152
France - Strasbourg	51	34	48	96
Gabon	52	35	92	183
Gambia	40	27	81	161
Georgia	35	24	44	88
Ghana	46	31	74	148
Grenada	45	30	89	177

Greece	36	24	68	135
Greece - Thens	46	31	66	132
Guatemala	34	23	45	90
Guinea	46	31	59	118
Guinea-Bissau	24	16	43	86
Guyana	44	29	58	115
Haiti	58	39	65	130
Honduras	48	32	51	101
India	32	21	43	85
India - Chennai	32	21	43	85
India - Kolkata	35	24	73	145
India - Mumbai	50	33	73	146
India - New Delhi	38	25	93	185
Indien - Bangalore	42	28	78	155
Indonesia	36	24	67	134
Iran	33	22	98	196
Ireland	58	39	65	129
Iceland	47	32	54	108
Israel	66	44	95	190
Italy	40	27	68	135
Italy - Milan	45	30	79	158
Italy - Rome	40	27	68	135
Jamaica	57	38	69	138
Japan	52	35	95	190
Japan - Tokyo	66	44	117	233
Yemen	24	16	48	95
Jordan	46	31	63	126
Cambodia	38	25	47	94
Cameroon	50	33	90	180
Canada	47	32	67	134
Canada - Ottawa	47	32	71	142
Canada - Toronto	51	34	81	161
Canada - Vancouver	50	33	70	140
Cape Verde	30	20	53	105
Kazakhstan	45	30	56	111
Qatar	56	37	75	149
Kenya	51	34	110	219
Kyrgyzstan	27	18	37	74
Colombia	46	31	58	115
Congo. Democr. Rep.	70	47	95	190
Congo	62	41	108	215
Korea, Dem. People's Rep.	28	19	46	92
Korea, Republic	48	32	54	108
Kosovo	23	16	29	57
Croatia	35	24	54	107
Cuba	46	31	114	228
Kuwait	56	37	121	241

Laos	33	22	48	96
Lesotho	24	16	52	103
Latvia	35	24	38	76
Lebanon	59	40	62	123
Libya	63	42	68	135
Liechtenstein	56	37	95	190
Lithuania	26	17	55	109
Luxembourg	47	32	65	130
Madagascar	34	23	44	87
Malawi	47	32	62	123
Malaysia	34	23	44	88
Maldives	52	35	85	170
Mali	38	25	60	120
Malta	46	31	57	114
Morocco	42	28	65	129
Marshall Islands	63	42	51	102
Mauritania	39	26	53	105
Mauritius	54	36	110	220
Macedonia	29	20	48	95
Mexico	48	32	89	177
Micronesia	33	22	58	116
Moldavia, Republic	24	16	44	88
Monaco	42	28	90	180
Mongolia	27	18	46	92
Montenegro	29	20	47	94
Mozambique	38	25	73	146
Myanmar	35	24	78	155
Namibia	30	20	56	112
Nepal	36	24	63	126
New Zealand	56	37	77	153
Nicaragua	36	24	41	81
Netherlands	47	32	61	122
Niger	42	28	66	131
Nigeria	46	31	91	182
Norway	80	53	91	182
Oman	60	40	100	200
Austria	40	27	54	108
Pakistan	34	23	61	122
Pakistan - Islamabad	23	16	119	238
Palau	51	34	90	179
Panama	39	26	56	111
Papua New Guinea	60	40	117	234
Paraguay	38	25	54	108
Peru	34	23	72	143
Philippines	33	22	58	116
Poland	29	20	30	60

Poland - Wrocław	33	22	59	117
Poland - Gdańsk	30	20	42	84
Poland - Kraków	27	18	43	86
Poland - Warsaw	29	20	55	109
Portugal	36	24	51	102
Ruanda	46	31	71	141
Romania	27	18	45	89
Romania - Bucharest	32	21	46	92
Russian Federation	24	16	29	58
Russian Federation - Yekaterinburg	28	19	42	84
Russian Federation - Moscow	30	20	55	110
Russian Federation - St. Petersburg	26	17	57	114
Zambia	36	24	65	130
Samoa	29	20	43	85
San Marino	34	23	38	75
Sao Tome and Principe	47	32	40	80
Saudi Arabia	48	32	40	80
Saudi Arabia - Jeddah	38	25	117	234
Saudi Arabia - Riyadh	48	32	90	179
Sweden	50	33	84	168
Switzerland	64	43	90	180
Switzerland - Geneva	66	44	93	186
Senegal	42	28	95	190
Serbia	20	13	37	74
Sierra Leone	48	32	81	161
Zimbabwe	45	30	70	140
Singapore	54	36	99	197
Slovak Republic	24	16	43	85
Slovenia	33	22	48	95
Spain	34	23	58	115
Spain - Barcelona	34	23	59	118
Spain - Canary Islands	40	27	58	115
Spain - Madrid	40	27	59	118
Spain - Palma, Majorca	35	24	61	121
Sri Lanka	42	28	50	100
St. Kitts and Nevis	45	30	89	177
St. Lucia	45	30	89	177
St. Vincent and the Grenadines	45	30	89	177
South Africa	22	15	47	94
South Africa - Johannesburg	29	20	62	124
South Africa - Cape Town	27	18	56	112
Sudan	33	22	98	195

South Sudan	34	23	75	150
Suriname	45	30	89	177
Syria	38	25	70	140
Tajikistan	27	18	59	118
Taiwan	46	31	72	143
Tanzania	47	32	101	201
Thailand	38	25	55	110
Togo	39	26	59	118
Tonga	39	26	47	94
Trinidad and Tobago	45	30	89	177
Chad	64	43	82	163
Czech Republic	35	24	47	94
Tunesia	40	27	58	115
Turkey	17	12	48	95
Turkey - Istanbul	26	17	60	120
Turkey - Izmir	29	20	28	55
Turkmenistan	33	22	54	108
Uganda	41	28	72	143
Ukraine	26	17	49	98
Hungary	22	15	32	63
Uruguay	48	32	45	90
Uzbekistan	34	23	52	104
Vatican City	52	35	80	160
Venezuela	45	30	64	127
Unites Arab Emirates	64	44	78	156
United States	51	34	69	138
United States - Atlanta	62	41	88	175
United States - Boston	58	39	133	265
United States - Chicago	54	36	105	209
United States - Houston	63	42	69	138
United States - Los Angeles	56	37	137	274
United States - Miami	64	43	76	151
United States - New York City	58	39	141	282
United States - San Francisco	51	34	157	314
United States - Washington D.C.	62	41	138	276
United Kingdom of Great Britain and Northern Ireland	45	30	58	115
United Kingdom - London	62	41	112	224
Vietnam	41	28	43	86
Belarus	20	13	49	98
Central African Republic	46	31	37	74
Cyprus	45	30	58	116

Em se tratando de países não incluídos na tabela, será determinante a quantia global válida para o Luxemburgo.

- 2) Für in der Tabelle nicht erfasste Übersee- und Außengebiete eines Landes ist der für das Mutterland geltende Pauschbetrag maßgebend.
For the overseas and external territories of a country not included in the table, the lump-sum allowance valid for the home country shall apply.
Pour les territoires périphériques et d'Outre-mer d'un pays ne figurant pas dans ce tableau, c'est le forfait applicable à la métropole qui prévaut.
Para los territorios de ultramar y territorios dependientes de un país que no figuran en el cuadro rige el monto global aplicable para el territorio nacional metropolitano.
Em se tratando dos territórios de ultramar e territórios externos de um país que não constarem da tabela, será determinante a quantia global válida para o país-mãe.

- 3) Diese steuerlichen Höchstsätze wurden zu rein informatorischen Zwecken veröffentlicht. Gezahlt werden gem. Reisekostenrichtlinien Punkt 5.3 die reduzierten GIZ-Sätze.
These highest tax rates are being published for purely informational reasons. In accordance with Section 5.3 of the 'Regulations governing the reimbursement of travel expenses', the reduced GIZ rates are paid.
Ces forfaits fiscaux maximums ont été publiés à des fins purement informatives. Sont accordés les forfaits réduits de la GIZ, conformément au point 5.3 des Directives relatives au remboursement des frais de mission et de déplacement.
Estas tarifas máximas desde el punto de vista tributario se publican con fines meramente informativos. Conforme a las normas generales sobre gastos de viaje, N° 5.3, se abonarán las tarifas reducidas de la GIZ.
Essas taxas máximas de imposto foram publicadas exclusivamente para fins de informação. De acordo com o ponto 5.3 das Diretivas para o Reembolso de Despesas de Viagem, serão pagas as taxas reduzidas da GIZ.

PART B – FINACNIAL OFFER

Type of service / Destination Fees	Lebanon and Region e.g. Jordan, Turkey	Europe e.g. Germany	USA, Far East amd Africa / long distance e.g. USA, Thailand, Ethiopia	Remarks if necessary
	Fees in USD	Fees in USD	Fees in USD	
Booking fees				
Re-issue fees				
Cancellation fees				
No-Show Fees				
Number of Tickets Expected per year	200	180	80	

All taxes shall be included in the financial offer.

Bidders Checklist

Date: (to be filled by the supplier)

Tender no.: 83376973-Provision of Airline Ticketing Services-GIZ 2021

Before sending your bidding documents, please check that each of the following item is complete and respects the following criteria

Description	To be filled in by Bidder Included		For GIZ use only (to be filled in by Purchase Committee)		Comment
			Present		
	Yes	NO	Yes	NO	
Instructions to Bidders is attached, filled, signed and stamped by the supplier on every page or on the last page (compulsory)					
Part A – Technical Proposal to filled, signed and stamped by the supplier (compulsory)					
Bidders Questionnaire /Qualification Form to filled, signed and stamped by the supplier (compulsory)					
Terms of Reference to signed and stamped by the supplier (compulsory)					
Regulations governing the reimbursement of travel expenses to signed and stamped by the supplier (compulsory)					
Part B - Financial Offer to be filled, signed and stamped by the supplier (compulsory)					