

English Travel Reimbursement Law Revised Version of the State Travel Expense Act Preliminary Page A. Objective The previous travel expense regulations are outdated and require updating and legal simplification to facilitate the conduct and administrative processing of official travel. In addition, with regard to mobility behavior, the requirements of climate protection shall be taken into account (the exemplary function of the state administration pursuant to § of the Baden-Württemberg Climate Protection Act).# Revised Version of the State Travel Expense Act Preliminary Page B. Essential Content A revision of the State Travel Expense Act resulting in a modern regulatory framework. The focal points are: . A new regulation for travel costs and mileage allowance. . . . Adjustment of the reduction of the per diem allowance in the case of complimentary meals in line with tax law provisions, thereby eliminating the need to tax parts of the per diem. The provisions for foreign trips are integrated into the Act and the general administrative regulations; the previous State Foreign Travel Expense Regulation thereby becomes unnecessary and may lapse. Expenses incurred during an extended stay at the business location, separation allowance. Statutory anchoring of a climate compensation payment for official flights. G. Elimination of rarely occurring special regulations.# Revised Version of the State Travel Expense Act Preliminary Page C. Alternatives None# Revised Version of the State Travel Expense Act Preliminary Page D. Costs for Public Budgets Additional costs estimated at , euros result from the climate compensation payment for officially required flights.# Revised Version of the State Travel Expense Act Preliminary Page E. Costs for Private Individuals None # State Travel Expense Act (LRKG) § Scope () This Act regulates the reimbursement of expenses for official trips and official errands as well as for trips for the purpose of education or training (travel expense reimbursement) for state officials, judges in state service, and officials of municipalities, counties, and other bodies, institutions, and foundations under state supervision, as well as other officials and judges seconded to these employers. In addition, this Act regulates the reimbursement of expenses incurred on the occasion of a secondment (separation allowance).# State Travel Expense Act (LRKG) § Scope () The travel expense reimbursement includes: Reimbursement of travel and flight costs (§), Mileage allowance (§), Per diem allowance for official trips (§ G), Necessary additional expenses on official errands (§ G), Accommodation allowance (§), G. Reimbursement of expenses incurred during an extended stay at the business location (§), . Expense and lump sum reimbursement (§ U), and . Reimbursement of other costs (§).# State Travel Expense Act (LRKG) § Official Trips and Errands () Official trips in the sense of this Act are journeys undertaken to conduct official business outside the usual place of work, which have been ordered or approved by the responsible superior, unless an order or approval is not applicable due to the nature of the official's office or the nature of the official business. The order or approval must be given in writing or electronically. Official trips also include journeys from a location serving as a temporary residence to the place of work, provided that the conditions of sentences and are otherwise met. Official trips should only be carried out if a less costly method of conducting the official business is not possible or reasonable.# State Travel Expense Act (LRKG) § Official Trips and Errands () Official errands are journeys undertaken to conduct official business at the place of work or residence outside the official premises, which have been ordered or approved by the responsible superior, unless an order or approval is not applicable due to the nature of the official's office or the nature of the official business. The place of residence is deemed equivalent to a temporary residence. # State Travel Expense Act (LRKG) § Official Trips and Errands) For official trips by a judge to carry out judicial duties or to participate in a meeting of the presidium or another comparable constitutional body of the court to which they belong, no order or approval is required. The same applies to official trips by the

state commissioner for data protection to perform his or her duties under the State Data Protection Act and to official trips by the government commissioner for the concerns of people with disabilities to perform his or her duties under the State Equal Opportunities for People with Disabilities Act. # State Travel Expense Act (LRKG) § Entitlement to Travel Expense Reimbursement () Official travelers shall, upon application, receive reimbursement for the necessary additional expenses incurred due to official travel. # State Travel Expense Act (LRKG) § Entitlement to Travel Expense Reimbursement () The starting and ending points of an official trip are generally to be determined by the traveler in accordance with the principle of cost-effectiveness. Deviating from this, the official superior may designate the official premises as the starting and/or ending point of the trip if the travel route runs immediately past the official premises. In the case of an official trip that is commenced and/or concluded at the traveler's residence, the reimbursement of travel costs (§) or the mileage allowance (§) shall be based on the distance from or to the residence, unless the official premises have been designated as the starting and/or ending point. In the presence of several residences or accommodations, the one nearest to the official premises shall be decisive. # State Travel Expense Act (LRKG) § Entitlement to Travel Expense Reimbursement () Official travelers are generally free to choose the means of transport. In choosing the means of transport, travelers must, in addition to economic considerations, especially take into account the requirements of climate protection. Travel costs will not be reimbursed if a complimentary mode of transport is available. # State Travel Expense Act (LRKG) § Entitlement to Travel Expense Reimbursement () The entitlement to travel expense reimbursement expires if it is not applied for in writing or electronically within a limitation period of six months after the end of the official trip. The period begins the day after the end of the trip; in cases under § (), it ends on the day the trip would have ended. The competent authorities may require the submission of the relevant cost receipts up to six months after the application. If these receipts are not submitted within one month upon request, the reimbursement application may be rejected to that extent. The official traveler is obliged to keep the cost receipts for one year after the reimbursement for purposes of audit and to present them upon request. Reimbursement of travel expenses and expenses incurred may be waived in whole or in part. Such a waiver must be declared in writing or electronically. # State Travel Expense Act (LRKG) § Entitlement to Travel Expense Reimbursement () Benefits that official travelers receive in the exercise of their office from third parties on the occasion of an official trip shall be credited against the travel expense reimbursement. # State Travel Expense Act (LRKG) § Entitlement to Travel Expense Reimbursement () For official trips undertaken for a secondary activity, which is performed at the request, suggestion, or instigation of the competent authority, travelers shall only be entitled to reimbursement under this Act to the extent that no other body provides reimbursement for the same trip. This applies even if the traveler has waived his or her claim against that body. # State Travel Expense Act (LRKG) § Entitlement to Travel Expense Reimbursement () The traveler may waive all or part of the travel expense reimbursement and reimbursement of expenses. Such a waiver must be declared in writing or electronically. # State Travel Expense Act (LRKG) § Reimbursement of Travel and Flight Costs () Necessary costs incurred for journeys using regularly scheduled public transport shall be reimbursed up to the cost of the lowest travel class. The highest competent authority or its authorized subordinate authority may permit exceptions for its area of responsibility. Flight costs are reimbursable if the official or economic reasons for using air travel outweigh the climate protection considerations. In principle, the costs of the lowest flight class shall be reimbursed. The Ministry of Finance may, by administrative regulation, determine exceptions. # State Travel Expense Act (LRKG) § Reimbursement of Travel and Flight Costs () For official

travelers who, according to paragraph , are to be reimbursed for travel or flight costs of the lowest class, if they have a disability degree of at least percent, the expenses for the next higher class shall be reimbursed. The same concession may be granted to other official travelers if their physical or health condition justifies the use of this class.# State Travel Expense Act (LRKG) § Reimbursement of Travel and Flight Costs () If, for a compelling reason, a rental car or taxi is used, the necessary costs incurred shall be reimbursed. If no compelling reason exists, no higher travel expense reimbursement may be granted than when using public transport. In the case of vehicles used within a car-sharing model, no reduction of the membership fee occurs due to possible private usage.# State Travel Expense Act (LRKG) § Reimbursement of Travel and Flight Costs () The highest state authorities are required to make annual climate compensation payments, in accordance with further specifications by the Ministry of the Environment, into a fund established for climate protection projects, for official flights undertaken by members of the state government and employees of the state ministries and the respective subordinate authorities. Public universities may also make such payments.# State Travel Expense Act (LRKG) § Mileage Allowance () For journeys undertaken by official travelers using a private motor vehicle or any other vehicle not mentioned in § , a mileage allowance is granted. It amounts to cents per kilometer traveled. # State Travel Expense Act (LRKG) § Mileage Allowance () If there is a significant official interest in the use of a motor vehicle, the mileage allowance shall be cents per kilometer traveled. With the consent of the highest competent authority, a surcharge may be granted for the mileage allowance under sentence if, due to the nature of the official business, journeys on unpaved roads or difficult-to-drive field or forest tracks are regularly required. The surcharge amounts to cents per kilometer.# State Travel Expense Act (LRKG) § C Per Diem Allowance () For each full calendar day of an official trip, a per diem allowance of euros is granted to compensate for additional expenses for meals. For an official trip lasting less than one full calendar day, on the day of departure and the day of return of a multi-day trip, the per diem allowance shall be: . . G euros for a duration of more than hours, and euros for a duration of more than hours. # State Travel Expense Act (LRKG) § C Per Diem Allowance () The duration of the official trip is determined from the time of departure from and arrival at the residence, unless the trip begins or ends at the official premises or the beginning and/or end has been ordered at the official premises. In the case of several residences or accommodations, the one nearest to the official premises shall be decisive. # State Travel Expense Act (LRKG) § C Per Diem Allowance () For official errands, there is no entitlement to a per diem allowance according to paragraph . For errands lasting more than eight hours, the necessary documented expenses for meals shall be reimbursed up to the amount of the per diem allowance applicable for an official trip.# State Travel Expense Act (LRKG) § C Per Diem Allowance () If official travelers receive complimentary meals in the course of their official duties, percent of the per diem for breakfast and percent each for lunch and dinner for a full calendar day shall be withheld from the entitled per diem. The same applies if meals are provided by a third party and the charge for them is included in the reimbursable travel, flight, accommodation, or incidental expenses. The percentages in sentences and shall also apply if the official traveler does not avail himself of the complimentary meals without a compelling reason.# State Travel Expense Act (LRKG) § Accommodation Allowance () For a necessary overnight stay, official travelers receive a lump sum of euros domestically and euros abroad. Higher accommodation costs shall be reimbursed to the necessary extent. An administrative regulation shall determine up to what amount accommodation costs are considered necessary.# State Travel Expense Act (LRKG) § Accommodation Allowance () Accommodation allowance is not granted: . for the duration of the use of a means of transport, .

. . for the duration of the stay in the traveler's own residence, if accommodation is provided free of charge for official purposes, even if this accommodation is not used without a compelling reason, in cases where the charge for the accommodation is included in the reimbursable travel or other costs, unless an overnight stay becomes additionally necessary due to an excessively early arrival at or a too late departure from the business location.# State Travel Expense Act (LRKG) § Reimbursement of Expenses for an Extended Stay at the Business Location If the stay at the same external business location lasts longer than seven days, from the eighth day onward the same reimbursement is granted as would be provided in the case of a secondment. All days between the day of arrival and the day of departure are counted as days of stay.# State Travel Expense Act (LRKG) § Expense and Lump Sum Reimbursement () Official travelers, for whom generally lower expenses for meals and accommodation are incurred, may, as determined by the highest competent authority or its authorized subordinate authority, be compensated by an expense allowance in lieu of per diem, accommodation allowance, and reimbursement of expenses under § , corresponding to the necessary expenses.# State Travel Expense Act (LRKG) § Expense and Lump Sum Reimbursement () The highest competent authority or its authorized subordinate authority may, for regular or similar official trips, grant a lump sum reimbursement in lieu of the travel expense reimbursement or individual components thereof, which is to be determined based on the average of the individual reimbursements otherwise incurred in a certain period.# State Travel Expense Act (LRKG) § Reimbursement of Other Costs () Necessary expenses incurred for the conduct of official business that are not reimbursable under §§ to U shall be reimbursed as incidental expenses.# State Travel Expense Act (LRKG) § Reimbursement of Other Costs C () If official trips are canceled for reasons not attributable to the official traveler, the necessary expenses incurred in preparation, which are eligible for reimbursement under this Act, shall be reimbursed.# State Travel Expense Act (LRKG) § Determination of the Travel Expense Reimbursement in Special Cases C () For official trips on the occasion of a transfer, secondment, or termination of a secondment, the per diem allowance (§ G) is granted for the period until arrival at the new place of work. The per diem is granted until the end of the day of arrival, if from the following day onward a separation allowance for staying away is received; in addition, an accommodation allowance (§) is granted.# State Travel Expense Act (LRKG) § Determination of the Travel Expense Reimbursement in Special Cases () For trips for the purpose of education or training that are partially in the official interest, costs incurred up to the amount of the travel expense reimbursement to which one is entitled for official trips may be reimbursed with the consent of the highest competent authority or its authorized authority. For the officials mentioned in § (), expenses may only be reimbursed up to percent. The highest competent authority may refrain from the reduction under sentence for its area of responsibility if there are special official reasons.# State Travel Expense Act (LRKG) § Determination of the Travel Expense Reimbursement in Special Cases () If an official trip is combined with a vacation or another private trip, the travel expense reimbursement shall be calculated as if only the official trip were undertaken. The travel expense reimbursement under sentence shall not exceed the travel expense reimbursement resulting from the actual course of the trip.# State Travel Expense Act (LRKG) § Determination of the Travel Expense Reimbursement in Special Cases () If it is ordered or approved that the official trip is to commence or conclude at the vacation location, the travel expense reimbursement shall, contrary to paragraph , be calculated based on the departure from or arrival at that location. Paragraph , sentence applies accordingly.# State Travel Expense Act (LRKG) § Determination of the Travel Expense Reimbursement in Special Cases () If, for official reasons, the early termination of a vacation or another private trip is

ordered, the return journey from the vacation or stay location to the official premises shall be treated as an official trip for which travel expense reimbursement is granted.# State Travel Expense Act (LRKG) § Determination of the Travel Expense Reimbursement in Special Cases () Expenses of the official traveler and any accompanying persons that arise due to the interruption or early termination of a vacation or another private trip shall be reimbursed to an appropriate extent. This also applies to expenses that could not be utilized because of these reasons.# State Travel Expense Act (LRKG) § Determination of the Travel Expense Reimbursement in Special Cases () If official travelers fall ill and are admitted to a hospital, the necessary expenses for accommodation at the business location shall be reimbursed for each full calendar day of the hospital stay.# State Travel Expense Act (LRKG) § Determination of the Travel Expense Reimbursement in Special Cases () For journeys between the residence and the regular official premises undertaken for a special official reason, the necessary travel costs incurred may be reimbursed.# State Travel Expense Act (LRKG) § Official Trips Abroad () Official trips abroad are trips between the domestic territory and foreign countries as well as within foreign countries. In doing so, at least one business location must be located abroad.# State Travel Expense Act (LRKG) § Official Trips Abroad () The provisions of §§ to apply mutatis mutandis to official trips abroad.# State Travel Expense Act (LRKG) § Official Trips Abroad () Contrary to §§ G and , per diem and accommodation allowances abroad shall be granted in accordance with the provisions of the current version of § of the Federal Foreign Travel Expense Regulation (ARV) and the general administrative regulation on the determination of foreign per diem and accommodation allowances (ARVVwV).# State Travel Expense Act (LRKG) § Official Trips Abroad () The per diem and accommodation allowance shall be granted for the country that the official traveler last reaches before midnight local time. If, during an official trip abroad, the domestic territory is reached last before midnight, foreign per diem shall be granted for the country of the last business location abroad.# State Travel Expense Act (LRKG) § Official Trips Abroad () In the case of air travel, a country is deemed reached at the time the airplane lands there. Stopovers are disregarded unless they necessitate an overnight stay. In the case of sea travel, sentence applies accordingly.# State Travel Expense Act (LRKG) § Official Trips Abroad () If the stay at the same foreign business location (excluding departure and return days) lasts longer than days, the foreign per diem according to paragraph shall be reduced by percent from the th day onward. The highest competent authority or its authorized subordinate authority may, in justified cases, waive the reduction. Instead of the lump sum accommodation allowance, from the th day onward, the necessary documented accommodation costs shall be reimbursed.# State Travel Expense Act (LRKG) § Separation Allowance () Officials and judges who are seconded to a location outside their official or residential area without a promise of moving expense reimbursement shall receive a separation allowance for the necessary expenses incurred as a result, taking into account the savings at home. The same applies to temporary assignments for official reasons to another part of the employment authority and to temporary official duties at another institution than an office. A secondment is deemed equivalent to an assignment under § of the Civil Servants Act. The Ministry of Finance shall issue a regulation governing the separation allowance. # State Travel Expense Act (LRKG) § Separation Allowance () Officials on probation in the preparatory service shall receive percent of the compensation provided in paragraph in the case of secondments within the framework of training. The official place of duty for training purposes shall be determined by the highest competent authority or its authorized subordinate authority. Sentence also applies in the case of secondments within the framework of training or induction service, or a training or induction period necessary for obtaining the qualifications for a career.

The highest competent authority may, for its area of responsibility, refrain from the reduction in sentence if there are special official reasons.

State Travel Expense Act (LRKG) § Authorization, Administrative Regulations () The Ministry of Finance is authorized, by regulation, to adjust the amounts set in §§ and () in accordance with changed economic conditions.

State Travel Expense Act (LRKG) § Authorization, Administrative Regulations () The general administrative regulations for this Act shall be issued by the Ministry of Finance.

State Travel Expense Act (LRKG) § Entry into Force This Act shall enter into force on January , . At the same time, the State Travel Expense Act in the version of May , UUG (Official Gazette p. GG), last amended by the Act of December , (Official Gazette p. G), the State Foreign Travel Expense Regulation of January , U (Official Gazette p.), last amended by the Regulation of November , (Official Gazette p.), and the Regulation of the Ministry of Finance on Travel Expense Reimbursement in Special Cases of March , U (Official Gazette p.), last amended by Article of the Regulation of December , U (Official Gazette p. U,) shall lapse.

Stuttgart, the Government of the State of Baden-Württemberg

Explanatory Memorandum A. General Part – Objective: The revision of the State Travel Expense Act (LRKG) is the first comprehensive restructuring of travel expense law since UU. The new regulations pursue the goal of reducing bureaucracy and meet the demand for a simplification of the application and settlement procedures and for straightforward rules. The previous travel expense law is outdated and requires updating and legal simplification to ease the conduct and administrative processing of official travel. Overall, the density of regulation is reduced (instead of paragraphs and the elimination of one regulation). Furthermore, regarding mobility behavior, the requirements of climate protection are to be considered (exemplary function of the state administration pursuant to § of the Climate Protection Act).

Explanatory Memorandum A. General Part – Essential Content: A revision of the State Travel Expense Act resulting in a modern regulatory framework. The focal points are: New regulation for travel costs and mileage allowance. Adjustment of the reduction of the per diem in the case of complimentary meals to align with tax regulations: this regulation eliminates the taxation of parts of the per diem. The provisions for foreign travel are integrated into the Act and the general administrative regulations; the previous State Foreign Travel Expense Regulation becomes redundant and may lapse. Expenses during an extended stay at the business location, separation allowance: For longer official trips and secondments, instead of the previous lump-sum compensation, the actual necessary accommodation costs and, for the first three months, a lump sum to compensate for additional meal expenses shall be reimbursed. Elimination of rarely occurring special regulations. Statutory anchoring of a climate compensation payment for official flights.

Explanatory Memorandum A. General Part – Alternatives: None

Explanatory Memorandum A. General Part – Financial Impact: Additional costs estimated at , euros result from the climate compensation payment for officially required flights. The increases in certain compensations (for example, mileage allowance, travel cost reimbursement when the trip begins at the residence) are offset by savings in other provisions (restriction of eligibility for first-class travel on trains, adjustment of the reduction of the per diem in the case of complimentary meals in accordance with tax regulations). Savings that cannot currently be quantified arise from the reduction in administrative effort for the preparation and settlement of official travel. There is no additional implementation effort.

Explanatory Memorandum A. General Part – Other Costs: No other costs arise.

Explanatory Memorandum B. Detailed Explanations Regarding § This provision summarizes and conclusively regulates the personal and material scope of application. Regarding paragraph : The personal scope corresponds to the previous § () LRKG.

Explanatory Memorandum B. Detailed Explanations Regarding § This provision summarizes and conclusively regulates the personal and material

scope of application. Regarding paragraph : The type and scope of travel expense reimbursement are listed conclusively. This regulation corresponds to the previous § LRKG.# Explanatory Memorandum B. Detailed Explanations Regarding § The regulation essentially corresponds to the previous § LRKG. Sentence confirms in the Act that before ordering or approving an official trip, it must be examined whether a less costly means of conducting the official business is indicated and possible, in order to manage public funds economically.# Explanatory Memorandum B. Detailed Explanations Regarding § For paragraph : The regulation essentially corresponds to the previous paragraph . Economic principles are specified in the respective individual regulations and in the general administrative regulation.# Explanatory Memorandum B. Detailed Explanations Regarding § For paragraph : The definition of the residence relevant for travel expense law is intended to avoid reimbursement of privately incurred high travel costs.# Explanatory Memorandum B. Detailed Explanations Regarding § For paragraph : For administrative economy reasons, official travelers are to have the free choice of means of transport while taking ecological and economic aspects into account. In particular, public transport should generally be given priority on long journeys. Whether and to what extent this will influence the mobility behavior of the travelers can be evaluated based on the corresponding data from the CO₂ balance of the state administration, which is compiled every three years. Otherwise, the regulations essentially correspond to the previous § LRKG.# Explanatory Memorandum B. Detailed Explanations Regarding § For paragraph : For reasons of administrative simplification and cost, in principle only the costs of second class shall be reimbursed. In the case of train journeys, with the current travel comfort, it is acceptable to use second class even over longer distances. The highest competent authority may permit exceptions for its area of responsibility. This strengthens the departments' self- responsibility and enables flexible, needs-based handling. No specific travel time or distance is stipulated. For air travel, the previous differentiation according to salary groups as regulated in the State Foreign Travel Expense Regulation is abolished.# Explanatory Memorandum B. Detailed Explanations Regarding § For paragraph : This corresponds to the previous § () LRKG.# Explanatory Memorandum B. Detailed Explanations Regarding § For paragraph : It essentially corresponds to the previous § () LRKG. In the case of participation in car- sharing models, for administrative economy reasons, no reduction of the membership fee due to possible private use is applied.# Explanatory Memorandum B. Detailed Explanations Regarding § For paragraph : The mandatory performance of a climate compensation for officially required flights is intended to contribute to a climate-neutral state administration. Public universities are recommended to do likewise. # Explanatory Memorandum B. Detailed Explanations Regarding § With the use of one's own motor vehicle, there were previously three different rates (G, , and cents/km), depending on whether the vehicle's engine capacity was above or below G ccm, whether compelling reasons existed for its use, and whether the vehicle was approved for official travel. In addition, the vehicle had to belong to the traveler or to a person living in a common household (which repeatedly led to problems, especially in non-marital partnerships). In the future, only two rates shall apply: – cents if there is a significant official interest in the use of the vehicle. This includes employees who, under the law in force until December , , fulfilled the requirements for the approval of their private vehicle for official travel (in particular, field employees), as well as other employees when carpooling is arranged or in the case of severely disabled employees. The previous additional allowance of cents/km for accompanying persons is eliminated. – cents/km in all other cases of motor vehicle use and for the use of another vehicle (for example, bicycle, e-bike). This rate is intended to cover the ongoing operating costs. With this new regulation, the formal procedure for "approval of one's own vehicle for official

travel” is eliminated, as is the previously often cumbersome examination of whether compelling reasons exist. Furthermore, an incentive is created to use a bicycle or e-bike for shorter official trips. For the entitlement to mileage allowance, it is no longer required that the traveler uses a vehicle they own. # Explanatory Memorandum B. Detailed Explanations Regarding § C For paragraph : This corresponds to the previous § U LRKG. Only the minimum duration justifying a claim to per diem is increased from exactly eight hours to more than eight hours. This corresponds to the tax regulation and is intended to avoid the administratively burdensome taxation of the per diem when the trip lasts exactly eight hours. # Explanatory Memorandum B. Detailed Explanations Regarding § C For paragraph : The regulation corresponds to the previous § LRKG. The term “relevant residence for travel expense law” has been clarified. # Explanatory Memorandum B. Detailed Explanations Regarding § C For paragraph : The regulation corresponds to the previous § LRKG. # Explanatory Memorandum B. Detailed Explanations Regarding § C For paragraph : The previous withholding provisions, which were separately regulated in §§ and () LRKG, are now adapted to the tax law reduction provisions. As a result, tax-relevant amounts will occur only in very rare cases, which leads to a significant administrative simplification. # Explanatory Memorandum B. Detailed Explanations Regarding § For paragraph : Since accommodation allowance can only be granted for actual overnight stays, the time conditions of the previous § () LRKG are no longer necessary. The administrative regulation of the Ministry of Finance on the State Travel Expense Act (LRKGVwV) shall establish guidelines for the amount of reimbursable costs. # Explanatory Memorandum B. Detailed Explanations Regarding § For paragraph : In addition to the provision of the previous § () LRKG, the exclusion criteria from the previous § () and () LRKG are taken into account. In this way, all exclusion criteria are listed in one place in the Act. Finally, the regulation for accommodation costs that include breakfast is no longer included. Breakfast as a meal component shall henceforth be taken into account in the per diem by withholding percent of the full per diem. # Explanatory Memorandum B. Detailed Explanations Regarding § The regulations correspond to the previous § LRKG (reimbursement of expenses for an extended stay at the business location). With the revision of the State Separation Allowance Regulation, the previously administratively cumbersome application procedure for extending the period during which separation allowance is received is rendered unnecessary. # Explanatory Memorandum B. Detailed Explanations Regarding § For paragraph : The regulation corresponds to the previous § () LRKG. # Explanatory Memorandum B. Detailed Explanations Regarding § For paragraph : The regulation corresponds to the previous § LRKG. # Explanatory Memorandum B. Detailed Explanations Regarding § For paragraph : The regulation corresponds to the previous § LRKG. Further details will be included in the administrative regulation of the Ministry of Finance on the State Travel Expense Act. # Explanatory Memorandum B. Detailed Explanations Regarding § For paragraph : This corresponds to the previous § U BRKG. These costs are to be systematically declared as incidental expenses. # Explanatory Memorandum B. Detailed Explanations Regarding § This regulation is intended to set out the special cases of the previous §§ G and LRKG. The regulations previously contained in the Regulation of the Ministry of Finance on Travel Expense Reimbursement in Special Cases (regulation to § G (G) LRKG) are simplified and incorporated into the Act and the administrative regulation of the Ministry of Finance on the State Travel Expense Act. The regulation is repealed. The authorization to refrain from a reduction in the training area is aimed at increasing the attractiveness of training in the public service. # Explanatory Memorandum B. Detailed Explanations Regarding § For paragraph : This corresponds to the previous regulation in § LRKG. The previous restriction for officials engaged

in cross-border activities is eliminated.# Explanatory Memorandum B. Detailed Explanations Regarding § For paragraphs to : The regulations essentially correspond to the previous State Foreign Travel Expense Regulation, which is hereby repealed. The regulations previously contained in that regulation are simplified and incorporated into the Act and the administrative regulation of the Ministry of Finance on the State Travel Expense Act, in particular the dynamic adjustment of the per diems to the federal regulations.# Explanatory Memorandum B. Detailed Explanations Regarding § This corresponds essentially to the previous regulation in § LRKG. The authorization to refrain from a reduction in the training area is intended to increase the attractiveness of training in the public service.# Explanatory Memorandum B. Detailed Explanations Regarding § This provision corresponds to the previous § LRKG.#