

Regulations on Expenses and Representation Costs

Dated 17 September 2024

Based on section 26 of the staff regulations of the University of Basel, dated 14 February 2022, the President's Office concludes the following:

I. General provisions

Section 1. Scope of application

¹ These regulations apply to all employees of the University of Basel and to associated persons in accordance with section 1 para. 2.

² Associated persons are people who help the relevant organizational unit to fulfill tasks; these include visiting researchers, guest lecturers, scholarship holders and external reviewers.

³ In the case of external funding, the specific guidelines of the relevant financing bodies (SNSF, EU, etc.) and their expense regulations take priority. If the relevant financing bodies have not set out any guidelines, then these regulations shall apply.

Section 2. Definitions

¹ In the context of these regulations, expenses are costs incurred by employees in the interests of the university. More specifically, these are work-related costs for travel, meals and accommodation (sections 6-12) and other costs (section 13-14) arising from performing university duties.

² Representation costs are incurred when looking after guests and cultivating contacts (sections 15-16).

II. Basic principles

Section 3. Reimbursement of expenses and representation costs

¹ In all cases, expenses and representation costs are objectively linked to the fulfillment of tasks for the organizational unit in question. Costs for private expenditure must be borne by the individual.

² Expenses and representation costs must be based on original receipts or clearly verifiable electronic receipts that document the actual costs incurred.

³ Expenses and representation costs must be approved in advance by the line manager.

⁴ Professors do not require advance approval for expenses and representation costs, which are charged to their own cost centers. One exception is set out in section 9 para. 4.

Section 4. Minimizing expenses and representation costs

¹ Employees are obligated to limit their expenses and those of associated persons to those necessary. Expenses that are not required for the performance of work are to be borne by the employees themselves.

² Representation costs must be handled with restraint. Costs incurred when hosting guests and maintaining contacts must always be justified by the interests of the university.

³ Where expenses or representation costs are reimbursed by third parties, they must not also be claimed from operational budgets or external funding.

⁴ Travel expenses are subject to the following priorities:

- a) Costs to be covered by invitations from external institutions where possible.
- b) If external options have been exhausted, costs are covered via external funding (SNSF, etc.).
- c) If no external funding is available, costs are covered by the relevant operational budget.

- d) Doctoral candidates, postdocs and Habilitation candidates can apply for their travel expenses to be covered by the travel fund. The faculties, departments and institutes can also contribute as appropriate.

III. Travel expenses

Section 5. Expenses for business trips

- ¹ Virtual meetings are to be prioritized over business trips where possible.
- ² The university endeavors to reduce travel-related greenhouse gas emissions. This is to be achieved by increasing the use of public transport, reducing the number of flights taken, and using virtual forms of communication.
- ³ The University of Basel reimburses work-related travel expenses incurred by its employees and by people who are helping the relevant organizational unit to fulfill tasks.
- ⁴ Expenses for traveling between a person's private residence and habitual place of work are not deemed to be work-related. The possibility of special agreements is unaffected by this provision.

Section 6. Public transport

- ¹ Public transport is to be used for work-related journeys. The relevant policies are defined in the appendix.

Section 7. Private car or car-sharing vehicle

- ¹ Expenses related to the use of a private car or car-sharing vehicle for work-related activities will be reimbursed if this saves significant time or money and/or the use of public transport is not feasible.
- ² The allowance per kilometer is defined in the appendix.
- ³ If a private car or car-sharing vehicle is used despite the availability of good public transport, only the cost of the public transport will be reimbursed in accordance with section 6.
- ⁴ The risks of operating a private car (taxes, amortization, insurance, possible fines, etc.) are borne in full by the keeper of the vehicle; they cannot be transferred to the university.

Section 8. Taxi or rental vehicle

- ¹ Taxi journeys and the use of rental vehicles are to be limited to those which are absolutely necessary. They will only be reimbursed if the journey is not possible or feasible with public transport.

Section 9. Employee air travel

- ¹ The university endeavors to reduce greenhouse gas emissions related to air travel. Flights are therefore to be limited to those which are absolutely necessary. This also applies if air travel would be cheaper than public transport.
- ² Trains are to be used for journeys of up to six hours each way. Exceptions are permitted only for important professional or personal reasons.
- ³ Air travel is reimbursed based on the cost of Standard Economy class. This excludes options such as Premium Economy, Economy Plus and Comfort classes.
- ⁴ Exceptions to the reimbursement of the cost of Standard Economy class may be granted for important reasons for flights lasting more than six hours.
- ⁵ The finance department ("Finances") decides whether to grant exceptions in accordance with sections 2 and 4 on the basis of a written application.

⁶ All required approvals and permissions are to be submitted to the accounts department (“Accounting”) along with the invoice and flight tickets.

⁷ The university has an insurance policy for business travel. Therefore, it will not refund any costs incurred by individuals for canceling flights or changing bookings.

⁸ Air miles credits, bonus points and rewards are to be used for business purposes.

Section 10. Air travel for guests of the University of Basel

¹ The provisions of section 9 para. 1-6 apply accordingly to air travel for guests of the University of Basel.

IV. Meal and accommodation costs

Section 11. External meals

¹ The university reimburses reasonable expenses for work-related external meals taken by its employees.

² The amount that will be reimbursed is defined in the appendix.

Section 12. Accommodation

¹ The university reimburses employee expenses for work-related accommodation costs, usually in a mid-range hotel.

² The amount that will be reimbursed is defined in the appendix.

V. Other university-related expenses

Section 13. Work materials/resources and membership fees

¹ Work materials/resources (software and hardware, office supplies, literature, tools, etc.) are to be procured via the organizational unit responsible.

² If employees need to procure work materials/resources themselves because they are required at short notice or are not available via the usual procurement channels, the corresponding expenses will be reimbursed. The work materials/resources are to be transferred to and become the property of the University of Basel.

³ Membership fees for professional associations and organizations can be reimbursed up to a maximum of CHF 1000 per membership and year. If higher amounts are claimed, these will be listed on the employee’s salary statement as a component of their salary.

Section 14. Personnel expenses

¹ Personnel-related expenses, in particular expenses for staff events such as Christmas meals and retreats, can only be claimed by members of Groups I and II and employees with managerial responsibilities.

² The amount that will be reimbursed is defined in the appendix.

VI. Representation costs

Section 15. Basic principles

¹ Restraint is to be exercised when extending invitations. The costs incurred must always be modest and in the interests of the university.

² Business meals are reserved for members of Groups I and II and employees in managerial roles (leaders of an organizational unit, directors and employees with special representative roles). The following details must be recorded:

- a) Names of all persons present;
- b) name and location of the venue;
- c) date and purpose of the invitation for the university.

³ The following details must be recorded for other expenses, namely for event invitations and smaller gifts:

- a) Number of people involved;
- b) location and date of the event/the gift given;
- c) reason for the invitation or gift.

⁴ Contributions to public university events (e.g. networking events, inaugural lectures, symposiums and conferences) are permitted if they are in the interests of the university. The following details must be recorded:

- a) Type and purpose of the event;
- b) location and date of the event;
- c) number of participants.

⁵ The relevant policies are defined in the appendix.

Section 16. Travel expenses

¹ The University of Basel reimburses travel-related representation costs incurred when hosting guests and maintaining contacts. The provisions of section 5 et seq. apply accordingly.

VII. Administrative provisions

Section 17. Advance payment of expenses

¹ The transfer of an advance, cashless payment for travel expenses to an employee's personal bank or post office account can be requested. This advance payment can also be requested from the central cashier's office up to three working days before it is sent to the employee's bank account.

² The advance is paid back following the conclusion of the business trips, events or other work-related expenses by submitting the relevant advance settlement form. If the advance payment exceeds the actual expenses incurred, the difference is to be reimbursed to the university.

Section 18. Approval process for expenses and representation costs

¹ Claims for expenses or representation costs are submitted to the accounting officer responsible within the organizational unit, initialed by the recipient. By adding their initials, the recipient confirms that they have complied with these regulations.

² The accounting officer responsible add their initials to confirm that the claims fulfill all formal requirements (documents complete, assigned to correct cost center, etc.).

³ The recipient's line manager checks that their expenses and representation costs are accurate (compliant with these regulations) and confirms this by adding their initials.

⁴ Expenses and representation costs submitted by professors are checked for accuracy by the directors of the departments, faculties or institutes; expenses and costs submitted by directors are checked by the deans; expenses and costs submitted by deans and the university management are checked by Finances. Expenses and representation costs submitted by the Chief Financial Officer are checked and initialed by the President.

Section 19. Submission of claims for expenses and representation costs

- ¹ As a rule, expenses and representation costs are to be submitted immediately after the event that incurred the expenses or costs.
- ² Once the claims for expenses or representation costs have been checked and confirmed in full in accordance with section 18, they are submitted to Finances.

Section 20. Questions on accuracy

- ¹ Any questions regarding the accuracy of expense claims should be directed to Finances by the line managers (section 18 para. 3) or the persons responsible (section 18 para. 4).
- ² During the final payment release, Finances will reject claims for expenses and representation costs if they do not comply with the regulations.
- ³ If there are discrepancies between the regulations and the claims submitted for expenses or representation costs, Finances has final decision-making authority regarding the release of payment.

Section 21. Monitoring

- ¹ Finances regularly undertakes spot checks to monitor compliance with the regulations.

VIII. Final provisions

Section 22. Validity

- ¹ These regulations on expenses and representation costs were approved by the tax administration of the Canton of Basel-Stadt on 1 January 2025.
- ² As they have been approved, the University of Basel does not declare the actual amounts of expenses settled on its salary statements.
- ³ Any change to these regulations on expenses and representation costs will be presented in advance to the tax administration of the Canton of Basel-Stadt for approval. It will also be informed if these regulations are annulled without replacement or replaced by regulations not approved by the tax administration.

Section 23. Entry into force

- ¹ These regulations enter into force on the date on which they are approved by the tax administration of the Canton of Basel-Stadt.

Appendix to the Regulations on Expenses and Representation Costs: Policies and Explanations

Regulations on expenses and representation costs dated 29 April 2025

Definitions

Expenses are work-related costs incurred by employees in the course of their professional activities, e.g. for travel, meals and accommodation. These expenses help them to fulfill work tasks and are reimbursed directly to the employee on the basis of proven costs.

Representation costs are incurred while hosting guests and maintaining contacts in order to maintain and promote the interests of the university. The primary aim of these expenses is to represent the university to the outside world and foster relationships in the university environment.

Comments

During the final payment release, the finance department (“Finances”) will reject claims for expenses and representation costs if they do not comply with the regulations. If there are discrepancies between the regulations and the claims submitted, Finances has the final say on whether to release payment. In justified, exceptional cases, Finances can also approve expenses that exceed the maximum amounts/policies.

The maximum amounts clearly specified by the Basel-Stadt tax administration cannot be exceeded. No exceptions will be approved in this regard.

All expenses and representation costs must be settled within the scope of the relevant available budget.

Section	Topic	Description of business case	Policies
Section 1	Scope of application	The guidelines and maximum amounts defined in this appendix form the overarching framework for the University of Basel. Organizational units may define stricter regulations.	
Section 5 para. 3	Expenses for business trips	<p>Expenses not incurred in direct connection with professional activities cannot be reimbursed. This includes:</p> <ul style="list-style-type: none"> • Common travel equipment (incl. purchasing a suitcase or other personal travel accessories) • Accommodation directories, city maps, travel guides • A specific accident, travel cancellation or health insurance policy (also see expense regulations section 9 para. 7) 	Personal expense

Section	Topic	Description of business case	Policies
Section 5 para. 3	Personal trips	<p>Employees can use business trips as an opportunity for a vacation or other personal trip. If a business trip is combined with a personal vacation or another form of personal trip, this must be stated on the claim for expenses or representation costs.</p> <p>Travel costs will be reimbursed as though the person undertaking the business trip had traveled from their place of employment (usually Basel) to the place of business (destination) immediately before conducting their business and traveled from the place of business to their place of employment immediately after completing their business. Costs incurred during the arrival and departure period of the personal trip (such as taxi costs, shuttle buses, etc.) will not be reimbursed.</p>	Personal expense
Section 5	Research semesters and sabbaticals	<p>The university does not cover any additional costs – such as travel costs, accommodation and meals – incurred during a research semester or sabbatical.</p> <p>Expenses and representation costs are reimbursed if they are directly linked to a person's professional activity at the University of Basel.</p>	<p>Personal expense</p> <p>Actual costs</p>
Section 6	Rail travel	<p>In the case of rail journeys, the university reimburses employees for the relevant Half Fare price and, on a one-time basis, for the current annual cost of a Half Fare Travelcard if this enables the employee to reduce the anticipated costs of work-related rail journeys. In other cases, rail journeys are reimbursed in full. Seat reservations can be reimbursed.</p> <p>Members of Groups I and II and employees in managerial roles (leaders of an organizational unit, directors and employees with special representative roles) and accompanying employees in lower salary brackets will be reimbursed for rail journeys in first class.</p> <p>In other cases, rail journeys in second class will be reimbursed.</p>	<p>1st class tickets</p> <p>2nd class tickets</p>
Section 7	<p>Private car or car-sharing vehicle</p> <p><i>Stipulation of the BS cantonal tax administration</i></p>	<p>If forms of transport other than public transport have to be used, this must be documented and justified. Otherwise, section 7 para. 3 applies.</p> <p>The allowance per kilometer is based on the shortest or fastest route from a person's place of employment or residence to the external place of business.</p> <p>The allowance per kilometer for category A vehicles is defined as per the currently valid expenses regulations of the Canton of Basel-Stadt.</p>	<p>Allowance per kilometer of CHF 0.70 (see Regulation SG 164.420 of the Canton of Basel-Stadt)</p>

Section	Topic	Description of business case	Policies
Section 8	Taxi / Uber or similar <i>Stipulation of the BS cantonal tax administration</i>	Taxi journeys in foreign countries are generally reimbursed. In Switzerland, taxi costs for a business trip are only reimbursed if this option saves a significant amount of time or money and it is not feasible to use public transport.	Actual costs
Section 8	Rental vehicle	Additional private use must be accounted for and a corresponding percentage will be deducted from the amount that can be reimbursed.	Actual costs
Section 11	External meals <i>Stipulation of the BS cantonal tax administration</i>	Breakfast (if departing before 7:30 a.m. or if the previous night was spent in a hotel, provided breakfast is not included in the hotel cost) Lunch Evening meal (if spending the night in a hotel or returning after 7:30 p.m.)	Max. CHF 15 Max. CHF 35 Max. CHF 40
Section 11	Working meals <i>Stipulation of the BS cantonal tax administration</i>	Food costs at a person's place of work (within the city or municipality in which they work) are not classed as expenses in accordance with the stipulations of the Basel-Stadt cantonal tax authority and must be paid privately.	Personal expense
Section 12	External overnight stay <i>Stipulation of the BS cantonal tax administration</i>	Accommodation costs are reimbursed if it is not possible to complete the outward and return journeys on the same day or the outward journey had to take place the previous day. The actual costs, excluding personal expenditure, will be reimbursed. As a rule, the cost of mid-range accommodation will be reimbursed (typically 3-star accommodation in Switzerland). Overnight stays with breakfast are also reimbursed. Exceptions in a higher price category that are in the business interests of the organizational unit must be justified and approved by the line manager(s).	Actual costs
Section 12	Overnight stay at the place of work <i>Stipulation of the BS cantonal tax administration</i>	Costs for an overnight stay at an employee's place of work may not be claimed through the university.	Personal expense

Section	Topic	Description of business case	Policies
Section 13	Work materials/resources	<p>Office equipment such as electronic devices (laptops, monitors and peripheral equipment) and furniture such as desks and chairs must be ordered via Infrastructure and Operations. These regulations ensure that all procurement adheres to the standards and guidelines of the University of Basel and is managed centrally.</p> <p>However, smaller expenses and purchases of less than CHF 250 may be procured directly via the organizational unit responsible.</p> <p>Costs will not be covered for the procurement, set-up and use of home office infrastructure (e.g. office equipment, IT resources, internet connection).</p>	<p>Procurement via Infrastructure and Operations</p> <p>Personal expense</p>
Section 13	Communication costs (telephony)	<p>For stipulations on mobile communication media, please refer to the “Regulations on the Provision of Mobile Communication Media” (German “<i>Regelung zur Bereitstellung von mobilen Kommunikationsmitteln</i>”) of the University of Basel.</p> <ul style="list-style-type: none"> • The cost of cell phone subscriptions will only be covered if these were requested from IT Services. • Private cell phone subscriptions will not be reimbursed. 	As per regulations
Section 13	Communication costs (email)	Likewise, the cost of encrypting emails can be reimbursed if a solution is not provided by the university.	Actual costs
Section 14	Team-related events: staff events	<p>Staff events promote the feeling of community and collaboration within the university. They are divided into two categories:</p> <p>Team events organized by university units:</p> <p>This category covers events that include the entire organizational unit, e.g. Christmas meals, staff outings and similar occasions. These events aim to promote solidarity and are organized for all employees in the relevant unit. The organizational units and the President’s Office are responsible for adhering to the budget and the maximum amounts defined.</p> <p>Other small-group team events:</p> <p>This category covers smaller events that only involve certain groups or teams within an organizational unit, e.g. department meals, informal gatherings and small team-building activities. Events like these should be infrequent and must remain modest in scope. These events should be held only to mark special occasions or to promote team solidarity on specific projects.</p>	<p>Max. two events per year (max. CHF 100 per person/event) or max. CHF 200 per person/year (the annual one-off contribution by the university from central funds does not change this amount).</p> <p>Max. CHF 100 per person/year.</p>

Section	Topic	Description of business case	Policies
Section 14	Work-related events: meetings	For full-day meetings or comparable internal discussions where participants are unable to leave the venue, the cost of meals and refreshments may be reimbursed. The following details must be documented: a) Number of participants b) Date and university-related purpose For shorter meetings, light refreshments may be provided.	Max. CHF 50 per person n Max. CHF 15 per person
Sections 14	Work-related events: academic and other events	These are events aimed at the strategic development of topics related to research, teaching, and administration. They go beyond day-to-day operational activities and include, for example, internal workshops, thematic training sessions, strategy meetings, advisory boards, and retreats. Such events may only be organized by members of Groups I and II and employees in managerial roles (heads of organizational units and directors). Costs for meals and refreshments (excluding room rental) Travel and accommodation costs	 Max. CHF 100 per day/person See policies in the regulations and appendix
Section 14, 16	Gratuities	Gratuities (tips) can be reimbursed provided they are of a reasonable amount. Gratuities are included in the maximum amounts stated for meals. This must be taken into account so that the defined limits are not exceeded.	In Switzerland, up to 10% of the total bill is considered to be an appropriate gratuity.
Section 14	Work-related events: recognizing internal successes	Members of Groups I and II and employees in managerial roles (heads of organizational units and directors) can arrange a meal or drinks reception to mark special occasions such as the successful completion of a project or the achievement of a particularly significant milestone. The cost of this event will be reimbursed. The following information must be recorded: a) Number of participants; b) date and relevance to the university.	Max. CHF 100 per person
Section 14	Joy and Sorrows: new employees	A meal between a line manager and a new employee can be reimbursed. One additional person from the organization is allowed to participate; their costs will also be covered. The following information must be recorded: a) Number of participants; b) date and relevance to the university.	Max. CHF 50 per person

Section	Topic	Description of business case	Policies
Section 14	Joy and sorrow: gifts and expressions of sympathy	<p>Appropriate claims can be reimbursed for gifts for new employees, employees who are leaving, milestone birthdays, work anniversaries and other important events in an employee's life.</p> <p>In the event of the death of an employee, the line manager decides how much to spend on the expression of condolences.</p> <p>University contribution to gifts for employees on the completion of their training.</p> <p>University contribution to retirement gifts.</p>	<p>Max. CHF 100</p> <p>Max. CHF 200</p> <p>Max. CHF 300</p>
Sections 15-16	Representation costs	<p>University events with guests</p> <p>Events featuring guests that are organized by and represent the university include events to which external guests are invited. These include meals with invited guests from the worlds of academia, economics and politics, scientific board meetings, summer schools, committee closing dinners, award ceremonies, ceremonial acts, meetings with sponsors and events with visiting professors.</p> <p>Travel costs</p> <p>Accommodation: Mid-range accommodation (typically 3- or 4-star accommodation in Switzerland). An overview of hotels that offer special terms for the university is available at: https://intranet.unibas.ch/x/1AgmAw</p> <p>Food: Lunch/evening meal</p>	<p>Actual costs</p> <p>Actual costs</p> <p>Max. CHF 150 per event/person</p> <p>Cap on expenses of CHF 200 per day/person</p>
Sections 15-16	Appointment procedures	<p>Expenses incurred by candidates during the appointment procedure for a regular or extraordinary professorship may be reimbursed.</p> <p>Expenses for external members and experts</p> <p>Expenses for invited candidates (hotel, travel, without food and drink): Cap on expenses per invitation (symposium, assessment) and person</p> <p>Accommodation: Mid-range accommodation (typically 3- or 4-star accommodation in Switzerland)</p> <p>Food and drink on day of symposium</p> <p>Food and drink outside the symposium</p> <p>Expenses for persons accompanying the invited candidates</p>	<p>CHF 2000 per procedure (guide value)</p> <p>Actual costs</p> <p>Actual costs</p> <p>Actual costs</p> <p>Personal expense</p> <p>Personal expense</p>

Section	Topic	Description of business case	Policies
Section 15	Inaugural lecture	Contributions for inaugural lectures are only granted for newly appointed professors.	Max. CHF 50 per event/person
Section 15	Farewell lecture	Contributions for farewell lectures are granted for professors.	Max. CHF 50 per event/person
Section 18	Definitions	Formalities: Checks to ensure that documents are complete, costs are allocated to the correct cost center, etc. Accuracy: Checks to ensure compliance with the regulations on expenses and representation costs.	
Section 18 para. 4	Deputies	A director's duties may be performed by a deputy. Finances must be informed of any substitutions.	
Section 18 para. 4	Departments	In faculties with multiple departments, the department directors approve expenses submitted by managers. Expenses submitted by department directors are approved by the Dean of the faculty.	
Section 19 para. 1	Submission of claims for expenses and representation costs	"Immediately" means that claims for expenses and representation costs must be submitted within 30 days of the event in question/the end of the travel period.	