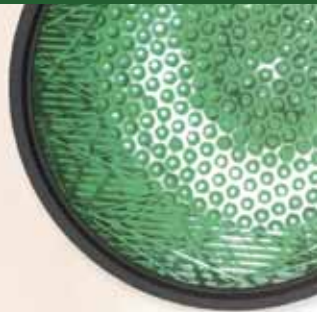


Much of what went on in the past is not acceptable today!

# ...crossing the line?

An NHO guide for companies' work policies and practices with regard to gifts, entertainment and various expenses for people who are not company employees.





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# Responsible practice - a managerial responsibility

**As a member of the board, it is your responsibility to see that company management does what is necessary to ensure a good corporate culture.**

**As a business leader, you are responsible for what happens in the company. It is easier to bear this responsibility if you can depend on your colleagues to act honestly, ethically and within the bounds of the law. Creating a culture of correct behaviour is therefore an important managerial duty. It is by your own behaviour as a manager that you set the standard.**

Company management shall advise their employees on how to handle different situations. The responsibility of providing this advice includes:

- Making employees aware of the legal boundaries
- Making employees aware of the ethical boundaries
- Having ethical guidelines that are reviewed at regular intervals
- Setting a good example in practice
- Taking action when guidelines are not observed

As part of this responsibility, the company management must consider:

- What sort of behaviour is ethically justifiable?
- What type of corporate culture do we want?
- What sort of behaviour can damage or enhance the company's reputation?
- Which grey areas should we avoid in order not to risk breaching the law?

## Developing relationships

**Good relations between clients and suppliers are important for the smooth running of business. Nevertheless, it is important to understand how to form relationships.**

In this booklet we will look at what is acceptable to give or receive in terms of:

- Gifts, i.e. goods, services etc. given to acknowledge a good relationship or as positive feedback.
- Hospitality, i.e. entertainment, activities and invitations/tickets to events to initiate or develop a business relationship.
- Various expenses, i.e. payment of expenses for a prospective client or business partner when it is not a part of the agreement.

**There are many reasons why these issues should be addressed now.**

- New legislation (2003) on corruption and trading in influence has come into force.
- Attitudes and practices with regard to gifts and entertainment are changing. Many people need to re-examine their own practices.
- Journalists, politicians and others in the media pay close attention to cases of bribery.

This booklet and the additional material on the NHO web site can be used:

- By the company management in their work on internal guidelines in this area
- To create broad awareness in companies

**The booklet includes:**

- Information on issues to consider when creating such guidelines and when the company's values are being adopted as part of the corporate culture
- Examples of assessments used in various companies, which can be used for information, inspiration and the basis of your own assessments
- Forms that the company can use as part of the assessments

**In addition, you will also find relevant statutory provisions, links to further information and forms to download at [www.nho.no/overstreken](http://www.nho.no/overstreken)**

Numerous parties have contributed to the production of the booklet by the Confederation of Norwegian Enterprise (Næringslivets Hovedorganisasjon, NHO). NHO's advisory committee for ethical and social responsibility and NHO's main legal advisory committee both recommended that a working group should be established to draw up the booklet. Both advisory committees have taken an active part in the process and have provided the working group with various suggestions. The working group was made up of members of different companies and managers from NHO:

**Trygve Egenes**, MD, Vinghøg

**Ole Jacob Foss**, Lawyer, Vetco Aibel

**Arvid Halvorsen**, Senior Vice President, Corporate Social Responsibility, Hydro

**Gjertrud Helland**, Lawyer, Veidekke

**Petter Munthe-Kaas**, General Counsel, ABB

**Fridthjof Røer**, Chief Internal Audit, Orkla

**Ingebjørg Harto**, Legal Director, NHO

**Erik Lundeby**, Assistant Director, NHO (Secretary to the working group)

**Odd Trender**, Director, BNL

**Espen Ødegaard**, Project worker, NHO

The working group has provided their recommendations to the best of their ability, but it must be emphasised that discretion may be needed when dealing with these issues. The forms provided in the booklet give examples of assessments. The assessments are based on legal and ethical matters as well as reputation. Variations can arise depending on your line of business and country, and the assessment must be based on the actual situation in which you find yourself. Individual companies must carry out such assessments themselves and guide their employees accordingly. In addition, the company code of practice must take into account legal considerations pertaining to tax, employment contracts, competition and other legal situations.

# Companies rely on good relationships

**Companies have to win their customers over. Customers must choose to buy the company's products. Suppliers, authorities and other parties influence the success of the company in the market place.**

**Delivering a product at the right price, at the right time and of good quality is rarely enough. There are usually others who can deliver an equivalent product. You must make the customer aware of what you can offer.**

- Why should the customer choose your product?
- How are you going to explain what distinguishes your product?
- What could a business relationship with your company imply in terms of expertise and follow-up service?

**Marketing and sales promotion is important. The company must build up relationships with clients, suppliers, authorities etc. Identity, loyalty, trust and expectation must be developed.**

- Many products require special relationships. Some products are developed in co-operation between the customer and the supplier. Others require flexibility in production and supply, and the confidence that solutions can be found.
- Not all products fit in a seller's briefcase. Some of them require you to travel to view them. Some of them require you to spend time on them.
- Repeated dealings with suppliers or subcontractors who you know are serious and good ensure quality and keep costs low.
- International relationships can be demanding. You may have different views on many things. You should know one another well enough to be able to discuss things along the way. In many cultures, personal trust is more important than what is actually written in the contract.
- Remember that it is important to understand those you are working with and their values before you start working with them.

## Developing a business is about being able to see the possibilities

**Not all contact between companies involves the buying and selling of an actual product. Relationships can often be beneficial in the long-term and often in areas that you had not foreseen at the beginning of the relationship. Those who make strategic decisions regarding the further development of the company must know the opportunities the company has:**

- What will be the future requirements of the customers?
- Who has the expertise we require, but which is not available in our own company? What kind of co-operation is necessary to make the best use of this?

- What is happening with others operating in the market place? How do we find out about new developments that are important for our business?

Networking is important as a means of exchanging information that can later lead to concrete co-operation. Good networking stems from both a business and a personal foundation.

## There are boundaries that must not be crossed

**A variety of methods can be used in marketing and in influencing people. There are many areas where networks can be developed. Nevertheless, there are many boundaries that must not be crossed. This applies in particular with regard to giving something extra to someone who is about to make a decision. In the worst case scenario, this involves corruption.**

There are grey areas between corruption on the one hand and legitimate marketing and influencing others on the other. The boundaries are often unclear. Even though a process is not illegal, it may not be acceptable from an ethical or reputable point of view. Media, professional and trade bodies have their own views on what constitutes good ethics.

Some methods are clearly illegal. In other cases it may be unclear whether something is legal or illegal, but the action may in any case be ethically unacceptable. It is also possible that behaviour that is clearly lawful can be perceived to be ethically dubious.

It is important for the reputation of a company that the formation of company relationships occurs in a legal and ethically responsible manner. Companies that have come under the media spotlight, have often been criticised more because of public ethical concerns than because of breaking formal laws. Even so, a simple transgression can destroy the trust of others and cause lasting damage to the company's reputation. If doubt arises about the company's ethical practice, it is very difficult to restore confidence.

The individual company must therefore draw up boundaries for the methods they will use in forming working relationships. This is about guidelines and also about shaping attitudes. It is not possible to create a set of rules that can advise on handling every situation that could possibly arise.

## THINK TWICE if...

- You are doing business with your family, friends or old acquaintances
- You have been invited with a partner
- You are offered something for your personal use

## AVOID situations where you...

- Offer your business associate a personal advantage in order to secure an agreement
- Receive something that your boss shouldn't know about
- Receive a personal offer when you are about to make a purchase, give a quote or enter into negotiations

# Be aware of the new rules - they apply to you and your company

**In 2003 Norwegian legislation implemented stricter laws relating to corruption and improper influence.** The most important changes that you must pay attention to are that the Norwegian penal laws now

- Make it an offence both to give and to receive improper payments
- Apply both to private and public employees and representatives
- Also include benefits given to (or received from) someone abroad
- Include not only benefits to the person who will be making the decision but to others who can influence the person concerned

Anyone working in a job, assignment or duty, in Norway or abroad, will be charged with corruption under § 276a if that person

- a) gives or offers someone an improper advantage or
- b) demands for oneself or others or receives or accepts an offer of an improper advantage.

These actions are punishable under § 276c if they occur in order to influence the carrying out of a job, assignment or task. Corruption and influencing trade is punished through fines or prison sentences of up to 3 years. Large-scale corruption is punishable with prison sentences of up to 10 years. Any such involvement is treated in the same way. Both the company and the individual may be prosecuted.

**The regulations may rely on a person's judgement and may therefore be difficult to interpret precisely until a legal precedent has been established. Remember that both tax legislation and competition law may have relevant clauses.**

## "in connection with a job, assignment or duty"

- Does not include purely private relationships. There can be overlaps between professional relationships and private and personal friendships.
- Audit question: "Would I have been offered this if I was in another position?"

## "improper advantage"

- An advantage has an economic value or other useful value (for example membership of an exclusive club, sexual favours, access to information that is normally difficult to obtain).
- Improper: behaviour that is obviously reprehensible - may depend on, amongst other things, the economic value of the advantage, customs and internal guidelines.
- Gifts given just before a decision is to be made are more likely to be considered improper. The same applies if the recipient is a public employee and especially if the person concerned is a purchaser or an inspector.
- The purpose is important - was the intention to influence someone in an improper way and was it highly probable that the recipient understood this?
- Openness is important - is the line manager aware of the relationship?

## "influencing trade"

- Improper advantages given to family members or to others close to the public decision-makers often in roles such as "advisers" or "organisers".

## CONSIDER that...

- The recipients may also have their own internal guidelines—study them so that you avoid embarrassing others
- Public employees are as a rule bound by strict guidelines as to what they can receive. Avoid situations that can create misunderstandings.
- Some payments are taxable for the recipients. Is there any point in receiving a gift that you have to pay for yourself?

Early 1990s: Bribes in foreign countries are tax deductible expenses

1997: The OECD convention against corruption

1990

1995

2000

2005

1999: The European Council convention against corruption

2003: The UN convention against corruption

2004-2005: "Buttering up" in the focus of the media

1999: Norwegian law changes

2003: Further tightening up of Norwegian law

# The company abroad - foreign legislation

## It can be difficult to know what is perceived as improper in other cultures.

A few typical issues that the company may encounter abroad are:

- a) The need to employ various middlemen.
- b) A demand for “facilitation payments”—money to carry out something that you have a right to have carried out without an additional payment.

The problem with the first in particular is that different types of relationship-building and influencing trade can be done in the name of or interest of the company, which the company does not have control over. With the new Norwegian penalty clauses, you may have a significant responsibility for the corrupt actions of middlemen.

## Gifts - goods, services, money

EXAMPLES OF ASSESSMENTS THAT THE COMPANY MUST CARRY OUT



### Are unacceptable



Money (and things which can easily be redeemed for cash)



Payments in the form of e.g. work on the recipient's property or materials delivered to his house

Gifts with conditions attached

Return commission for an individual


Gifts that can have an influence on a situation where you are about to make an offer or enter into negotiations



### Must be assessed carefully




Personal gifts for special birthdays and other occasions




Reward points to employees as private individuals as part of an open bonus scheme (flights/hotels)

“Competitions” with prizes that can be regarded as gifts


“Thanks for your help” gifts



### Are normally acceptable



Gifts to the company on big occasions



Gifts bearing the product image that are of insignificant value

Gifts of little value, for example a bottle of wine or flowers when you have given a speech

## How should the traffic light forms be used?

The forms give examples that can be used for assessments. The assessments take into account legal and ethical matters as well as reputation. These may vary depending on the industry or country you are in. Cases must be assessed according to the situation. The individual company must make such assessments itself and guide its employees accordingly. Blank forms can be downloaded from [www.nho.no/overstreken](http://www.nho.no/overstreken)



**Red light:** Situations that should be avoided because they are obviously illegal or because there is a strong possibility that they may be illegal.



**Amber light:** Can in some circumstances be illegal or unethical but not necessarily.



**Green light:** Legal and ethical in most cases.

## In particular think about:

- What is the purpose of the gift?
- Are you about to make an offer or are you about to enter into negotiations?
- Is it a personal gift or is it for the company?
- Is something expected in return?
- Is it of a significant or insignificant value?
- Could we have given or received a gift of the same value?
- What ethical guidelines are the recipients bound by?
- Are the recipients public or private employees?
- Is the gift given openly or in an underhand way?
- Is it delivered to your house or to the workplace?
- Is the gift for lots of people or just one person?
- How often?

Facilitation payments are punishable under Norwegian corruption legislation unless such payments are characterised by coercion or blackmail. Such payments can also be punishable in the country in which you are operating. Companies must work systematically to counter such payments and to desist from making such payments unless doing so could result in a danger to life, health or a significant loss of large sums of money. If such payments occur, you must not attempt to conceal them in the accounts.

Most countries have statutory provisions regarding corruption. In OECD countries these are quite similar to the Norwegian laws. The Norwegian regulations don't make any distinction between whether the bribes are connected to people working in or on Norwegian or foreign jobs or assignments. Foreign laws can apply in addition to the Norwegian ones but not instead of them. This also applies when the transaction is carried out by a Norwegian or a Norwegian company abroad.

There is nothing good about corruption. It makes carrying out business more difficult, increases costs and creates impediments in production and delivery. A society that is plagued by extensive corruption is hampered in its economic and political development.

### Sponsorship and charity

Most people view support from companies for sports clubs, cultural institutions and voluntary organisations as something positive. This is acceptable as a means of increasing one's profile or as an attempt to motivate people. Unfortunately this can also sometimes be a way of influencing someone through the use of personal advantages.

When sponsorship is requested as a concession in relation to a business transaction, there are grounds for being cautious. Is this a clever way to use one's position to obtain financing for one's leisure pursuits?

Therefore, be open about such support and show the same caution with regard to personal ties as it is normal to do with regard to gifts and entertainment.

THINK about your company's practice today...

- The forms in this booklet give examples of how many companies consider these issues
- The blank forms at the back of the booklet can be used to discuss the attitudes of the company, in administration and management, as well as in the individual workplace.



# How can the company guide its employees?


## Why must a company advise its employees in relation to gifts, entertainment and the payment of various expenses?

**Changes in legislation and society's expectations and practices in business have made many people unsure of what is acceptable.**


- Companies have a responsibility to ensure that their employees have sufficient information to ensure that they don't fall foul of the law.
- Employees request advice and guidance with regard to the laws and ethical guidelines that are applicable.
- The media and pressure groups, as well as administrative bodies, ask which ethical guidelines companies are following.
- Clients and suppliers ask for information about your guidelines.
- The guidelines can help to ensure that you are operating within the law.

## Entertainment activities - meals, entertainment, courses, client events


EXAMPLES OF ASSESSMENTS THAT THE COMPANY MUST CARRY OUT



### Are unacceptable



Expensive trips, accommodation and events with very little professional content, where expenses are met by someone other than your employer



Entertainment or events that are provided in order to influence a negotiation or purchase

Sexual favours



### Must be assessed carefully



Professional events where travel and/or accommodation is paid for by others



Tickets to sporting and cultural events

Expensive meals

Inclusion of partners

Invitations to private occasions (holiday home, wedding)



### Are normally acceptable



A working lunch or dinner



Professional events where the participant's employer pays for travel and accommodation

### In particular think about:

- What is the purpose of the invitation?
- Are you about to make an offer or are you about to enter into negotiations?
- Is the invitation for one person or the company? Have you discussed who should go?
- Is something expected in return?
- Is it of a significant or insignificant value?
- Could we have given or accepted a similar invitation?
- What ethical guidelines are the recipients bound by?
- Are the recipients public or private employees?
- Are several people or just one person invited?
- How often?
- Who pays for travel and accommodation expenses?
- Is the professional content of adequate quality and relevance?

## How can the company guide its employees?

- **Ethical guidelines** (code of conduct) is a good way of spelling out and making known what types of practice the company will be renowned for. The work of drawing up the guidelines will in itself be an important instrument in the development of the company's ethics and culture. It is not therefore a given that the company has to change its values or ethical guidelines in this area. Perhaps the most important effect of this work will be to give co-workers confidence in the company's values, giving them the protection they need to make decisions that they think are right in a difficult situation.
- **An open culture for the discussion of ethical questions** is necessary in developing a good understanding with regard to how guidelines are practised. Each employee should be able to discuss such issues with their line manager, and colleagues should be able to harmonise their assessments with each other.
- **Leading by example** is very important in this area. There may be a good reason why the managers have greater freedom than others with regards to business-related social events and some employees are more vulnerable to unwarranted pressure. Nevertheless, a manager cannot expect any other behaviour than that which he himself stands for.
- **Definite action** is important in relation to influencing conduct. Emphasise and reward good examples of correct decisions that have been taken, especially where this has come at a price. Do not tolerate dubious shortcuts even if they have helped achieve a goal.

## Important assessments to make when you are setting out guidelines for gifts, entertainment and various expenses

- **General, discretionary rules or more detailed regulations?** General regulations may be easier to draw up, more flexible with regard to different situations and possibly more durable over time. However, they give less concrete answers to employees who are unsure as to where they stand on the matter. Detailed and concrete regulations can on the other hand make people less aware of issues that are not being dealt with clearly. Will there be limitations on the amounts? What do we do with gifts that we receive?
- **Who approves this when there is doubt?** - How far down the line do you go? - Will personnel who are particularly competent be involved in the decision?
- **Will employees be instructed to report** dubious behaviour that they come across which involves other employees?
- **Will we continue to give and receive personal gifts** to and from the company? Someone makes it known that it is unwanted. Others make it known that they are raffling off gifts. Others perceive the giving of gifts to be a nice custom.
- **What will you do to ensure that the guidelines are adhered to and what will you do if the guidelines are breached?**

"My company's too small for me to have time to concern myself with something like this"

- The challenges are the same. You must consider the demands that the law and peoples' expectations of your ethics, place on you.
- Smaller can be simpler: when the manager and the employees have close personal contact, it can be easier to pass on attitudes without having extensive guidelines.



# Involve the employees in the process

- **The participants in the process look after the result. In particular involve employees who have daily personal experience with the issues and know what is required.**

## Find out what the employees consider to be problematic

- Document the problems the employees have in relation to benefits that they are offered from others and where they themselves can have difficulties in drawing up boundaries. This can actually be done anonymously.
- How do our co-workers feel about this? Do the employees feel that their conscience is compromised by any of this?


## Consider whether other closely related issues should be included or used as a basis for the work

- Regarding many of these ethical issues, there are for example general ethical issues relating to personal and professional integrity.

## The payment of expenses for others aside from your own employees


Travel and accommodation, money for food or pocket money etc.

EXAMPLES OF ASSESSMENTS THAT THE COMPANY MUST CARRY OUT



**Are unacceptable**

- A cash payment without statements and documentation
- The covering of expenses other than the normal accommodation costs through the hotel bill
- The payment of personal expenses



**Must be assessed carefully**

- Advance payments or cash payments (provided there is an agreement regarding use along with documented expenses)
- High standard accommodation
- Trips over long distances, expensive tickets
- The payment of expenses for public employees
- The covering of expenses for partners



**Are normally acceptable**

- Medium-standard accommodation at the company's own guest house
- Shared transport (e.g. minibus) over moderate distances
- Participation at the host's own professional events (provided that travel and accommodation costs are met by your own company)

## In particular think about:

Why should we pay for or have these expenses paid for?  
Is this clearly business-related?

Are the expenses relevant, and can they be verified?

Can the company, as far as possible, handle payment instead of advance payments?

Is the payment for the expenses agreed by the company and not just with the person receiving it?

Are you about to make an offer or are you about to enter into negotiations?

Is it of a significant or insignificant value?

What ethical guidelines are the recipients bound by?

Are the recipients public or private employees?

- **Are separate and more specialised guidelines needed?**

For example, purchasers, controllers and others who are particularly vulnerable or shown a lot of trust, may face special challenges and problems. Special attention should be paid to employees who are working abroad or who have little contact with the rest of the business..

### Communicating the guidelines is crucial

**The introduction of and following up of the guidelines is at least as important as the guidelines themselves. A silent distribution of a new governing document has a rather limited effect.**

- Joint meetings and more personal occasions ought to be used to introduce and clarify them and to involve people. **Credible involvement from the CEO** is very important.
- You must also communicate your guidelines externally. **Clients and suppliers should be aware of your guidelines** in order to avoid misunderstandings. You should also familiarise yourself with the guidelines of your important clients and suppliers.

### Consider organisational procedures

- **When you cease to follow up the guidelines there is a strong possibility that your employees will also cease to follow them.** Among the measures you can use are: training programmes, opportunities to report and alert, a duty to report, advisory roles, audit and evaluation schemes and individual assessment procedures.

### How do we change practice?

**What we are used to creates expectations. It can be difficult to change practice without causing reactions from our associates. Some consideration is important in such cases.**

- Explain that this is a new practice that applies to all relationships (e.g. a letter to everyone who usually gives and receives Christmas presents).
- Explain in a nice way why you are doing it—emphasise that you are still interested in maintaining cordial relationships but within a different framework.
- With regard to international relations it can be a good idea to explain that this is in accordance with a new development in Norway (e.g. that the NHO has called for a review in this area).
- If it is relevant, reference can be made to the new legislation.





### Copies of the forms

The forms on the following pages can be used in the company's work relating to these issues, both to create general awareness of the subject and to develop your own guidelines in relation to gifts, entertainment and the payment of expenses for others.

# Gifts

Goods, services, money


**Are unacceptable**



**Must be assessed carefully**



**Are normally acceptable**



**In particular think about:**

- What is the purpose of the gift?
- Are you about to make an offer or are you about to enter into negotiations?
- Is it a personal gift or is it for the company?
- Is something expected in return?
- Is it of a significant or insignificant value?
- Could we have given or received a gift of the same value?
- What ethical guidelines are the recipients bound by?
- Are the recipients public or private employees?
- Is the gift given openly or in an underhand way?
- Is it delivered to your house or to the workplace?
- Is the gift for lots of people or just one person?
- How often?

Use these forms to create awareness and when working on guidelines in your company. Cut out the examples from the boxes on the left. Discuss where to put them and then paste them to the form. Put in your own examples if you wish. Enlarge the form if it is to be used with groups.

Personal gifts for special birthdays and other occasions	Gifts bearing the product image that are of insignificant value	Gifts to the company on big occasions	Gifts with conditions attached	Return commission /kickback for an individual	"Thanks for your help" gifts
Payments in the form of e.g. work carried out on the recipient's house or materials delivered to his house	Reward points to employees as private individuals as part of an open bonus scheme (flights/hotels)	Money (and things which can easily be redeemed for cash)	Gifts of little value, for example a bottle of wine or flowers when you have given a speech	"Competitions" with prizes that can be regarded as gifts	Gifts which can have an influence on a situation where you are about to make an offer or enter into negotiations



# Entertainment, activities

Meals, entertainment, courses, client events

**Are unacceptable**



**Must be assessed carefully**



**Are normally acceptable**



**In particular think about:**

- What is the purpose of the invitation?
- Are you about to make an offer or are you about to enter into negotiations?
- Is the invitation for one person or the company?
- Have you discussed who should go?
- Is something expected in return?
- Is it of a significant or insignificant value?
- Could we have given or accepted a similar invitation?
- What ethical guidelines are the recipients bound by?
- Are the recipients public or private employees?
- Are several people or just one person invited?
- How often?
- Who pays for travel and accommodation expenses?
- Is the professional content of adequate quality and relevance?
- Are you being openly invited?




Use these forms to create awareness and when working on guidelines in your company. Cut out the examples from the boxes on the left. Discuss where to put them and then paste them to the form. Put in your own examples if you wish. Enlarge the form if it is to be used with groups.



Tickets to sporting and cultural events	Expensive meals	A working lunch or dinner	Sexual favours	Inclusion of partners
Professional events where travel and/or accommodation is paid for by others	Professional events where the participant's employer pays for travel and accommodation	Expensive trips, accommodation and events with very little professional content, where expenses are met by someone other than your employer	Invitations to private occasions (holiday home, wedding)	Entertainment or events that are provided in order to influence a negotiation or purchase

# The payment of expenses for others aside from your own employees

Travel and accommodation, money for food or pocket money etc.

 <b>Are unacceptable</b>	 <b>Must be assessed carefully</b>	 <b>Are normally acceptable</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>
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**In particular think about:**

- Why should we pay for or have these expenses paid for? Is this clearly business-related?
- Are the expenses relevant, and can they be verified?
- Can the company, as far as possible, handle payment instead of advance payments?
- Is payment for the expenses agreed with the company and not just with the person receiving it?
- Are you about to make an offer or are you about to enter into negotiations?
- Is it of a significant or insignificant value?
- What ethical guidelines are the recipients bound by?
- Are the recipients public or private employees?

Use these forms to create awareness and when working on guidelines in your company. Cut out the examples from the boxes on the left. Discuss where to put them and then paste them to the form. Put in your own examples if you wish. Enlarge the form if it is to be used with groups.

Trips over long distances, expensive tickets	The covering of expenses for partners	The payment of expenses for public employees	The payment of personal expenses	High standard accommodation	A cash payment without statements and documentation
Medium-standard accommodation at the company's own guest house	Shared transport (e.g. a minibus) over moderate distances	Participation at the host's own professional events (provided that travel and accommodation are met by your own company)	Advance payments or cash payments (provided there is an agreement regarding use along with documented expenses)	The covering of expenses other than the normal accommodation costs through the hotel bill	





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