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To
all institutes
(not Universitätsklinikum)

Chancellor's Office

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**Bavarian Travel Expenses Act (BayRKG):
Determination of comparison prices for business travel expenses
claims**

Dear employees,

In our circular dated 27 August 2015, the Travel Expenses Office recently addressed the topic of 'comparison prices' in connection with the calculation of business travel expenses entitlements (section 6.1). I should like to take this opportunity to draw your attention to this subject again and to the fact that the procedure used to date is to be modified.

As specified in the most recent circular, the stipulations of travel expenses legislation make it necessary to ascertain 'comparison prices' when it comes to calculating entitlements to expenses for journeys undertaken for the purposes of university business and continuing education in two specific situations. These are:

1. Business-related journeys interrupted by private stays
In this case, the entitlement to reimbursement of travel expenses is to be calculated only for the actual journey undertaken for business purposes or in connection with continuing education. The entitlement is thus to be calculated for the period in which the claimant was en route for official purposes between the corresponding dates of departure and arrival.
2. Commencement of a business-related journey at the residence of the claimant/other location instead of at the place of work of the claimant
If a business-related journey is commenced/terminated at the residence of the claimant or other location, the maximum entitlement of the claimant is determined by the travel expenses that would have been disbursed had the journey been commenced/terminated at the place of work; however, this rule does not apply if, for official reasons, it was necessary for the claimant to commence or terminate the journey between 8.00 pm and 6.00 am or on a Saturday, Sunday or public holiday.

In the two situations outlined above, it is apparent that the entitlement to travel expenses of the claimant will differ from the actual amount disbursed on travel. In order to calculate the entitlement in these cases in accordance with the stipulations of the relevant legislation, it is necessary to ascertain a comparison price. This comparison price represents the maximum entitlement of the claimant to travel expenses. Please note if the actual expenses disbursed on travel are less

than the comparison price, only these actual expenses disbursed may be refunded to the claimant.

However, there are certain problems associated with determination of a comparison price in practice. For example, there is no way that the comparison transport prices of rail and air travel undertaken in the past can be retroactively determined with any accuracy. A further complication is represented by the pricing strategies used by airlines and now also by Deutsche Bahn, which mean that the charges for travel on otherwise identical route sections can vary on a daily basis. This means that it is difficult to retroactively reconstruct comparison prices that meet the requirements of the legislation.

For this reason, the Travel Expenses Office requests that if you are to undertake a university business-related journey that will take one of the forms described above, you should ascertain a comparison price **in advance** that reflects:

1. The costs of the journey directly to and from the official destination (in the case of a business-related journey that will be interrupted by a private stay), or
2. The cost of the journey directly from and to the official place of work (in the case of a journey that will be commenced/terminated at the place of residence instead of the place of work of the claimant)

. It is advisable to ascertain the corresponding comparison price at the time of actually booking the train or flight tickets. To ensure comparability of prices, please make sure that the matching travel class and journey duration are selected (e.g. economy class/connecting flights etc.). Documentation of the comparison price in the form of a print out of a screenshot that shows the required information will be accepted.

Unfortunately many claims for reimbursement of travel expenses were submitted to the Travel Expenses Office in the past for journeys that took the form of the two situations described above and for which no comparison price was supplied. This meant that, when the calculation rules described in the circular of 27 August 2015 were applied, it was possible to reimburse only 50% of the travel costs actually expended.

In order to better avoid cases of hardship in future, the Travel Expenses Office has now agreed, **for a transitional period only**, to accept comparison prices submitted retroactively by claimants in cases in which prior submission of a comparison price has been inadvertently neglected.

As pointed out above, a retroactively determined comparison price cannot accurately reflect the actual costs of travel in the period in question. It is thus essential that any retroactively determined comparison price is at least consistent in terms of

- The travel class used (e.g. economy, 'Sparpreis' etc.)
- The duration of the journey (period the claimant was actually en route for official purposes between the corresponding dates of departure and arrival, connecting flights/trains) and
- The days of week on which the journey was undertaken (e.g. Monday to Wednesday)

with the details that should have been used to determine the comparison price in advance. Also in this case, documentation of the retroactively determined comparison price in the form of a print out of a screenshot that shows the required information will be accepted.

As the submission and processing of travel expenses claims based on retroactively determined comparison prices involves more time and effort for all involved and it is probable that claims processing will thus be delayed, I would urge everyone to do their utmost to determine the relevant comparison price in advance. If you have any questions regarding this matter, please do not hesitate to contact a member of staff of the Travel Expenses Office.

Yours faithfully,

Christian Zens