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# UK TRAVEL AND SUBSISTENCE AND OTHER ALLOWANCES

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## CHAPTER 14

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# UK TRAVEL AND SUBSISTENCE AND OTHER ALLOWANCES

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## TRAVEL AND SUBSISTENCE

### General Scope and Content of Travel and Subsistence (T&S) Rules

14000 T&S information for Commission staff is contained within three separate documents:

- This section of the Staff Handbook gives information to all staff on basic principles and rules when travelling on official business;
- Detailed management and staff guidance is contained in PM6 Business Travel. This includes travel on official business, making travel arrangements, authorising and checking claims and management of a T&S budget;
- Changes to T&S rates are notified in Staff Notice 16, issued via email.

These documents can be viewed on the Commission's eConnect site within the Personnel content area, [Travel folder](#) or paper copies can be requested from your Personnel Services contact. It is recommended that staff access the documents through eConnect as this will always contain the most up to date version.

14001 This section of the Handbook deals with the payment of extra expenses which are necessarily incurred by members of staff who travel on official duty, or who are posted away from their normal place of work. It applies to movements within the United Kingdom and is broken down as follows:

- General Principles of T&S;
- Official Travel;
- Subsistence, lodging and other allowances;
- Claims Procedure.

### General Principles of T&S

#### The Need to Travel

14002 The question "is the journey really necessary?" should always be asked. For example would telephone contact meet the need or could videoconference facilities be used with less cost but with the objective still met? Once the decision to travel has been consciously made the following basic principles apply.

14003 Staff should not be out of pocket as a result of necessarily incurring T&S expenses and similarly it is not the intention that individuals should profit by the arrangements. The guiding principle governing the payment of these allowances is that:

"no reimbursement is appropriate unless extra expenditure is necessarily incurred".

14004 Line managers and staff should strive to keep total expenses to the minimum, consistent with efficiency and the health and welfare of staff. Staff travelling on official business should try to do so by the most economical route and means available. Full guidance is contained in Personnel Memorandum 6, which all staff who have to travel in their job are expected to apply.

14005 Travel can be time consuming and costly so it is essential that the traveller and the manager balance the health and safety of the individual with the needs of the organisation and costs when travel is proposed.

## **Changes in Entitlement**

14006 Changes in the rates of allowances will normally be announced in Staff Notices. These will apply to travel undertaken after the operative date of the change. Staff are advised to keep the copy of the latest Staff Notice, updating the level of T&S entitlement, in the Handbook for easy reference. Staff have a responsibility to ensure that the correct rates are claimed. Personnel Services can supply information on current subsistence levels.

14007-14009 Unallocated.

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## OFFICIAL TRAVEL

14010 This part of the Handbook sets out the rules governing official travel within the United Kingdom. The necessary costs of travel on official business are borne by the Commission. Except where explicit provision is made in this section to the contrary, staff will only be reimbursed for those expenses which are **necessarily** incurred in the course of official travel.

a. **Official travel** means travel for the purposes of official business including attendance at selection boards,

training courses and journeys made on recall to duty from annual leave. **It does not include travel between your home and your permanent duty station**, daily travel to a detached duty station (except when travelling by private motor vehicle, in which case see paragraph 14046 for allowances payable), travel when first taking up duty, when finally leaving the service, or returning home at weekends from a detached duty station. However, in certain defined circumstances, set out in the Concessionary Travel section, the Commission may give assistance for such journeys.

b. **'Home'** means the place at which you normally live, when working at your permanent station. If you are living away from your normal place of residence (because you are on detached duty), your actual place of residence, during detached duty, should be regarded as your 'home'. Equally, the place at which you normally work, during the period of detached duty, should be regarded as your 'permanent station' for the purpose of calculating mileage allowances but not for any other purpose.

c. **'Detached duty'** means a period of duty at a new station, or stations, which is likely to be less than 3 years (see 'Subsistence Allowances'), and therefore is not a 'permanent transfer'.

d. **'Continuous duty'** is a spell of duty of two or more consecutive working days at a station other than your permanent station.

### Means of Travel

14011 The normal means of travel within the United Kingdom are:

- a. **public transport**, i.e. rail, coach and bus, aircraft, ferries etc;
- b. **officially provided transport**, e.g. FC vehicles, self-drive hire cars and CAPES cars;
- c. **privately owned motor vehicles**, i.e. motor cars and motor cycles.

You should use the most efficient and economic means of travel using discounted and saver fares where practical, taking account not only of the cost of travel but also subsistence costs, savings in official time and your health, safety and welfare. The rules for reimbursement of costs of travel by these means are set out in the following paragraphs. Provision is also made for allowances for use of your own pedal cycle.

### Public Transport

14012 Once you have decided that public transport is your most efficient method of travel you should consider using the Commission's business travel agent, Carlson Wagonlit, to provide you with your tickets. Details of the contract and contacts are in PM6.

### Use of Taxis

14013 Taxis can be expensive and you should always consider cheaper options. However, taxi or mini-cab fares may be reimbursed only in the circumstances listed in PM6:

### Rail Travel

14014 The class of rail travel for which staff may claim is as follows:

Pay Band 4 and above	1st Class
Pay Band 5 and below	Standard Class

Staff entitled to standard class travel **may** be allowed to travel first class in the following circumstances:

- a. if they are travelling with a colleague entitled to first class travel, or a non-civil servant travelling first class; or
- b. when a member of staff certifies, in writing, that a seat could not be found in a standard class compartment (except on suburban lines).

Seats may be booked over longer journeys when it is anticipated that a train may be crowded. All staff travelling overnight on official business may occupy single sleeping berths, even if this means travelling 1st class when not normally entitled. You must include the rail ticket number (or attach the actual ticket), give the date of issue and the office or station at which the ticket was issued, when claiming a rail fare.

### **Air Travel**

14015 The use of air travel is allowed when:

- a. it is cheaper than other means of travel; or
- b. there is an advantage because of savings in overnight allowances and/or official time; or
- c. when the urgency of the journey justifies any extra cost; or
- d. it is the most suitable method of travel for an individual (e.g. to avoid stress or fatigue arising from a long car journey or a long working day).

You should consider use of Economy Class air travel, booking through the Commission's Travel Agent (Carlson Wagonlit) who provide government discounted fares. Claims for reimbursement of airfares must be supported by the stub of the airline ticket or travel documentation for ticket-less flights. Staff should be aware that long air journeys across time zones might have an adverse effect on efficiency, judgement and concentration. Staff should make allowance in their schedules for acclimatisation and should avoid starting work immediately after such a journey. Overseas air travel entitlements are detailed in Chapter 15 of the Staff Handbook.

### **Sea Travel**

14016 All staff who necessarily travel by sea on official business are entitled to travel first class. Staff who are required to travel overnight by sea, e.g. on ferries, jetfoil etc, are entitled to occupy single sleeping berths. Additionally, they are entitled to claim the actual cost of breakfast where this is not included in the ticket price.

14017 Unallocated

### **Travel by Car**

14019 The Commission has four methods of travel by car and it is the individual and cost centre manager's responsibility to ensure that the most cost effective and efficient method is chosen for each journey:

- a. **FC official vehicles** – are provided to staff who require the use of a vehicle in their daily duties. No allowances are appropriate and the service is managed by Mechanical Engineering Services;
- b. **CAPEX Car Leasing Scheme** – eligible staff may lease a vehicle for business and private use provided it represents a cost-effective option for carrying out the business of the Commission. The employee is required by management to travel 5000 miles or more annually by car on official business to make this a cost-effective option. Further information is contained in Personnel Memorandum 1, available on eConnect (Personnel content area, Travel folder);
- c. **Self-Drive Hire Cars** – generally the most cost effective method of travel for longer journeys of 120 miles or more (round trip). Bookings can be made through our travel agents, Carlson Wagonlit;
- d. **Private Car** – usually only cost effective for shorter journeys. There are insurance requirements for claiming mileage and staff are required to maintain their vehicle to a good roadworthy standard, as well as having a MOT certificate.

The following paragraphs of this section of the Handbook provide staff with guidance and requirements for travel by these methods. Further guidance on the preferred methods of travel is available in PM6. Staff and

managers are expected to familiarise themselves with the contents of PM6 and to regularly review their methods of travel to ensure they are travelling by the most economic means.

### **FC Official Vehicles**

14020 Staff for whom self-drive official vehicles are provided should note that:

- a. the exemption of Crown Vehicles from the compulsory insurance requirements of Part IV of the Road Traffic Act 1988, depends on the purpose for which the vehicle is used, **not** on the ownership of the vehicle. It applies **only** when the vehicle is being used for the public service of the Crown. If an official vehicle is used for any private purpose – and this includes home to workplace journeys other than those deemed to be in the public interest – the driver may be guilty of an offence under Section 143(1) and (2) of the Road Traffic Act 1988;
- b. drivers of official vehicles are responsible for seeing that they are properly locked before being left unattended;
- c. official vehicles may **not** be garaged at a member of staff's home overnight for their own convenience;
- d. staff may garage their official vehicle at their homes overnight if:
  - I. their home is officially recognised as their normal workplace; or
  - II. their Cost Centre manager considers it to be in the public interest for them to garage the official vehicle there overnight and the unit keeps records and pays the appropriate tax scale charge.

Specific authority is required for this. Staff who are allowed to garage an official car near their homes may be refunded actual reasonable expenses.

- e. an official vehicle may not be used for social or domestic purposes. Official vehicles are exempt from Vehicle Excise Duty as well as insurance. It is therefore illegal to use any Crown Exempt vehicle for social or domestic purposes. Journeys to and from accommodation for the purpose of vehicle refuelling or maintenance or to purchase an evening meal are all regarded as official journeys when away from the official workplace.
- f. a journey between home and the normal workplace is regarded as private travel for tax purposes. As a result use of an official vehicle for a journey between home and the workplace is only permitted in the following circumstances:
  - I. if the home is recognised as the individuals workplace e.g. in the case of a travelling inspector who works from home,
  - II. when staff not engaged on a regular tour of duty ending at a late hour are detained by official duties until after public transport services have ceased to run,
  - III. during periods of fire danger when an individual may be authorised to take an official vehicle home in order to respond to call out on an emergency, particularly where staff or equipment have to be transported,
  - IV. if the individual is to undertake a journey on the following day which would, if he commenced at the normal workplace, give rise to a greater mileage than if the journey had commenced from home,
  - V. where a manager requests an individual to take a official vehicle home for safe keeping when there is no secure garaging facility at or near the normal workplace.

### **CAPES Car Leasing Scheme**

14021 The details of the Car Provision for Employees Scheme are contained in Personnel Memorandum 1, available on eConnect. Employees participating in the scheme are responsible for arranging and financing the insurance of the car for both private and business use. The insurance cover must be comprehensive and include the additional requirements as detailed in the Memorandum. At the start of a CAPES contract Mechanical Engineering Services inspect the employee's insurance policy and driving licence. CAPES mileage rates are reviewed regularly and are detailed in Staff Notice 16 (CAPES Addendum), available on eConnect site. CAPES drivers are **not** entitled to claim a passenger or equipment supplement.

## Use of Self-drive Hire Cars

14022 For all practical purposes, a hire vehicle should be regarded as an official vehicle. No mileage allowance is payable, although actual receipted fuel costs will be reimbursed. Information and prices on hiring cars from Commission approved suppliers is given on eConnect. Hire cars can be booked through our travel agent Carlson Wagonlit.

14023 In an emergency (e.g. where a member of staff's private vehicle breaks down while on official business), any expenses necessarily incurred by the member of staff in hiring a vehicle to complete the official business may be met, even where the member of staff was unable to obtain prior approval. The insurance on the vehicle must, however, specifically cover the use of the vehicle for Commission business.

14024 Staff who propose to hire self-drive cars must ensure that they have essential insurance cover as defined in paragraph 14038 dealing with insurance. However, extra cover beyond the standard cover offered by the hire company (e.g. personal accident cover, full damage cover, collision damage cover (CDW)) should not be taken out unless the hire company refuses to hire on this basis or a calculation shows this to be no more expensive.

14025 A self-drive hire car may not be used for social or domestic purposes. Journeys to and from accommodation for the purpose of vehicle refuelling or maintenance or to purchase an evening meal are all regarded as official journeys when working away from the office.

14026 A journey between home and the normal duty station is regarded as private travel for tax purposes. As a result use of a self-drive hire car vehicle for such journeys whether authorised or not may give rise to a tax liability. Advice should be sought from Personnel Services before such journeys are undertaken.

## Private Car

14027 Generally speaking, for longer journeys by motor vehicle, hire cars provide better value for money. Use of your private motor vehicle should be limited to the shorter journeys. You should **not** use your private motor vehicle for official business if you do not satisfy the insurance requirements set out below.

14028 For the purpose of payment of motor mileage allowances under the rules set out in this section, the following may be regarded as your private vehicle:

- a. a vehicle owned or being bought on credit and which is registered in your name;
- b. a vehicle hired by you;
- c. a vehicle registered in your wife/ husband/ partner's name provided that:
  - i. the normal insurance requirements are fulfilled (see paragraph 14037) and insurance policies specifically cover the use of the vehicle by you **on the business of the Commission**;
  - and
  - ii. the vehicle is available for use by you **on official business**, and **to carry official passengers**.

## Rules for the use of Private Vehicles

14029 The rules for the purpose of payment of motor mileage allowances apply similarly, in the following circumstances:

- a. when you travel on official business in a vehicle which you own but which, on that occasion, is being driven by another person;
- b. when your vehicle is being used on official business but is being driven by another person with your approval because you are not present (e.g. when the vehicle is used to take staff to or from an airport).

Staff are deemed to be 'in the course of their duty' for the purpose of the injury benefit provisions of the Principal Civil Service Pension Scheme, as framed under Section 2(1) of the Superannuation Act 1972, when using a private motor vehicle on official business, or when travelling as an official passenger in another member of staff's car. They are also covered by the Social Security Act 1975, subject to the decision of the

Statutory Authorities in a particular case. In other respects, provision for injury or death, due to an accident while a member of staff is using their private motor vehicle on official business, is the member of staff's own responsibility.

## Mileage Rates – Standard & Public Transport

14030 Staff who use their own vehicle for official business are entitled to claim the appropriate mileage allowance provided they meet certain conditions. The Commission has two rates, Standard Rate (SR) and Public Transport Rate (PTR). Which one you can claim depends on the type of journey you are doing:

- a. **Standard Rate** – is the higher rate intended to cover all costs associated with running a vehicle (see below). It can be claimed when **no** other form of transport is appropriate (e.g. no public transport or hire car available) and provided you meet the insurance conditions at paragraph 14035. Examples of when standard rate is or is not appropriate are given in PM6.
- b. **Public Transport Rate** – is the lower rate intended to cover marginal costs of the car only (see below). It is claimed when other, more cost effective, forms of transport are available and appropriate (e.g. a train or car hire are available, and would be cheaper) but use of a private car is preferred and provided you meet certain conditions (see paragraphs 14036-14037). Examples of when public transport rate is or is not appropriate are given in PM6.

14031 Mileage rates are intended to provide a contribution to a number of costs associated with owning and running a vehicle, namely:

- Vehicle Excise Duty – *Standard Rate Only*;
- Insurance - *Standard Rate Only*;
- Depreciation - *Standard Rate Only*;
- Motoring Organisation Subscriptions - *Standard Rate Only*;
- Fuel;
- Oil; and
- Tyres, Servicing, Repairs and Replacement.

14032 The Commission's mileage rates are detailed in Staff Notice 16, available on eConnect.

## 120 Mile Rule

14033 Because of the relatively high cost of Standard Rate journeys alternative methods of travel should be considered when your travelling to a place which is more than 60 miles from the starting point of the journey, or for journeys which exceed 120 miles in any one-day. Further guidance is contained in PM6.

## Disabled drivers

14034 If you are disabled and cannot use public transport and you have to travel by car in all circumstances, you may be reimbursed at the standard rate (assuming that the normal insurance conditions are met) for all travel on official business.

## INSURANCE

### Standard Rate Insurance Requirements

14035 If you use your private motor vehicle on business, and claim reimbursement at the standard rate of mileage allowance, you must have normal **comprehensive insurance** covering the risks as set out in paragraph 14037 **and** damage to, or loss of, the vehicle. Insurance policies, which are otherwise fully comprehensive, may exclude liability for the following risks when a car is parked in the open:

- a. frost damage;
- b. theft of any part or accessory (unless the vehicle itself is stolen);

- c. any article left in the vehicle.

These restrictions do not prevent payment of standard rate of motor mileage allowance.

Staff should be aware of the following additional information when checking that they fulfil insurance requirements:

- i. Personal Responsibility – paragraph 14038
- ii. Individual Clauses In Motor Insurance Policies – paragraph 14039
- iii. Indemnity By Certain Insurance Companies For Motor Vehicles - paragraph 14040

### **Public Transport Rate Conditions**

14036 Staff may claim the public transport rate (PTR) when using a car for a journey which the Commission does not recognise as appropriate for official travel by private car. Payment of PTR does not in any way recognise the use of the private motor vehicle and no liability will be accepted in the event of any accident, damage, injury or death, beyond that which would exist if the private motor vehicle had not been used.

### **Public Transport Rate Insurance Requirements**

14037 Staff using their private motor vehicles on official business and claiming reimbursement at the public transport rate of motor mileage allowance must meet the following requirements:

- a. they must have insurance (without financial limits) against claims in respect of:
  - I. bodily injury to, or death of, third parties;
  - II. bodily injury to, or death of, any passenger;
  - III. damage to the property of third parties.
- b. The insurance policy must either contain a clause permitting the use of the vehicle by the policyholder in person in connection with their business, or contain a clause specifically permitting the use of the vehicle by the policyholder in person on the business of the Commission.
- c. In the case of a vehicle owned by their partner, the insurance policy should specifically cover the use of the vehicle on the business of the Commission.

### **Personal Responsibility**

14038 Staff using their private motor vehicles either at the standard motor mileage rate or at the public transport rate of mileage allowance must satisfy the stated insurance conditions. It is their personal responsibility to ensure that they fulfil these conditions. When they use their vehicle on official business they are declaring on the T&S Claim Form (C180) that they know and understand the insurance requirements, and that they are covered accordingly. Approving Officers, auditors and accounting inspectors may also complete spot checks and request staff to produce the requisite insurance documents.

### **Individual clauses in motor insurance policies (for Standard Rate or Public Transport Rate Claims)**

14039 The following applies;

- a. Total Abstainer Clause

Staff whose insurance cover is restricted by a total abstainer clause or endorsement may qualify for mileage allowance, provided that the insurance gives normal comprehensive cover in every other respect.

- b. Excess Clause

A policy with an excess clause which requires staff to bear the first part of any claim, is acceptable, but they must give an undertaking not to seek to recover from the Commission any amount which they may be called upon to pay as a result of the operation of the excess clause.

- c. Cash and Equipment

When staff are required to carry official cash or equipment in their own private motor vehicles, they should ensure that their insurance cover would not be affected, if necessary, by notifying the insurance company. It is not intended that they should arrange any special insurance cover in respect of risks to the cash or equipment itself.

### **Indemnity by certain insurance companies for motor vehicles (for Standard Rate or Public Transport Rate Claims)**

14040 The majority of insurance companies have given an undertaking to indemnify the Crown, in the event of a claim being made against it, as the insured's employer. This indemnity extends to the Commission the same cover that a civil servant has under the policy. It is given on the understanding that the insurers are allowed to retain control of the claim and:

- a. that the policies taken out by civil servants who are employed by or in any Government Department extend to such official use when the staff receive mileage allowance (and, if carrying passengers on duty, a supplement for each). The receipt of mileage allowance will not be deemed to constitute use for hire and reward.

Staff are asked to ensure that:

- b. their motor insurance policy covers the use of the vehicle for official business;  
**or**
- c. similar written evidence is provided that covers the use of the vehicle for official business.

### **Calculation of mileage entitlement**

14041 Details of the rates of mileage allowances are available in Staff Notice 16 on eConnect. At all offices where C180 claim forms are submitted for motor mileage a record of mileage will be maintained on form E171 where payment has been made at either the standard or public rate of motor mileage allowance.

14042 The calculation of mileage for official journeys (whether claimed at SR or PTR) is usually the distance between the permanent office and location visited using the shortest practicable route. However, in some instances, journeys may start from home, for example where this saves journey time, and the mileage for these is affected by the approach on commuting journeys. See paragraph 14044. The total amount paid for daily travel on continuous detached duty (including any day subsistence, garage expenses, toll charges, etc, to which there may be entitlement), should not exceed the amount of night subsistence or lodging allowance appropriate to your Pay Band.

### **Home to workplace journeys**

14043 In general, the cost of daily travel between your **home** and your **permanent station** (office or normal workplace) is your own responsibility and made at your own expense. Only **exceptionally** can you be paid mileage allowances when you use your private motor vehicle for this journey. However, such payments are subject to tax and NIC and must be paid through salary. These principal exceptions are:

- a. when you are required to make an additional attendance outside normal working hours (see 'Concessionary Travel'); or
- b. when you foresee that you will be required to start exceptionally early or to stay exceptionally late at the office, when public transport is not running or when the service is severely restricted; or
- c. when you are travelling under emergency arrangements operated by the Commission, when public transport is disrupted.

Information on the use of official vehicles for home to workplace journeys is given in paragraph 14020.

14044 Staff who use their own vehicle (including a CAPES car) on a business journey, should, when their journey starts from home and includes the normal commuting (home to office) journey or part of the commuting journey, deduct the commuting element from the business travel claim. Where an official journey starts at home but does not include any of the commuting mileage, then no deduction need be made.

## Other Travel Expenses

### Passenger supplement

14045 Staff who use their private motor vehicles, and who carry official passengers, may be paid a passenger supplement for each passenger. The passenger supplement is not payable in respect of solo motor cycles and similar machines. The rate is given in Staff Notice 16, available on eConnect.

CAPES drivers are **not** entitled to claim a passenger supplement.

### Equipment supplement

14046 When approved by line managers, an equipment supplement may be payable when you necessarily carry equipment inside your private motor car which is likely to cause abnormal deterioration to the interior of the car. No equipment supplement can be authorised if the equipment either could be carried in the boot or on the luggage rack of a normal motor car, or is carried in a utility or similar type of vehicle, or in a trailer.

CAPES drivers are **not** entitled to claim an equipment supplement.

### Garage expenses, tolls and ferries etc

14047 If you use a private motor vehicle on official business you may be reimbursed the cost of garaging and parking fees, tolls and ferry charges within the appropriate rate of night subsistence or lodging allowance, as appropriate. If you receive night subsistence or lodging allowance, and garage your private motor vehicles away from home, you may be reimbursed the extra garaging costs, provided the Commission is satisfied that the arrangement is justified. The rules vary depending on the motor mileage allowance payable as follows:

- a. **Standard Rate** - For journeys which attract standard rate, full cost may be reimbursed. Receipts must normally be produced but parking meter charges may be reimbursed without receipts where the line manager is satisfied that such charges were necessarily incurred. Charges for overnight parking cannot be reimbursed **unless** the member of staff is being paid night subsistence or lodging allowance for the night in question (see 'night subsistence').
- b. **Public Transport Rate** - For journeys attracting PTR, full cost may be reimbursed if the line manager accepts that the parking fees, ferry and toll charges are reasonable, having regard to the saving of official time. In other cases, the full cost may be met **only** if the total of the mileage allowance and toll charges etc, does not exceed the cost of the journey by public transport (including the fares of any passengers).

### Tips

14048 Tips or gratuities to railway staff, fees to stewards on ships, etc, cannot be reimbursed. However, when heavy or bulky luggage has to be transported, then reasonable portage charges will be reimbursed.

### Pedal cycles/Motorcycles

14049 Staff using pedal cycles or motorcycles for official journeys may claim an allowance. Details of current rates are available in Staff Notice 16, available on eConnect.

## Travel Whilst Training

### Travel expenses for further education courses

14050 Cost Centre Managers have the authority to reimburse reasonable additional travel expenses arising out of attendance at approved voluntary further education courses. The Commission may pay the travel expenses where staff attend either summer schools or short courses of general interest, each of not more than 4 weeks duration and within the UK.

### Travel expenses for in-service and external training courses

14051 Attendance at either in-service or external training courses constitutes official duty. Hence, travel expenses arising out of attendance at such courses may be paid in accordance with the normal rules governing travel to a detached duty station.

## **External training courses**

14052 In the case of full time external training courses, the Commission has the discretion to require students to lodge nearer the university or college as an alternative to undertaking long journeys.

14053 Where it is decided that, during training, it is necessary for a student to lodge away from home or lodgings at the permanent station, travel expenses to and from the university or college may be paid at the beginning and end of each term.

14054 A married student who has not been joined by the family, or a single member of staff due to return to the permanent station, may also be allowed free passes home each weekend during term time.

14055 A single student, who is not due to return to the permanent station, may receive free passes for three return visits to the permanent station each year. Those students under 21 will not, however, be entitled to additional concessionary visits to the parental home as provided for by paragraph 14065.

## **Payment from Outside Sources**

14056 Any payments made from outside sources must be surrendered to the Commission. This procedure applies only when staff are on official duty; it does not apply to private attendance such as jury service (see Chapter 10 – Leave). Airline 'Club Cards' allow regular travellers to accrue 'air miles' and it is important to remember that these must not be used for personal travel. However, once sufficient air miles have accrued to cover the cost of a full fare then they can be used for Commission business travel. Arrangements to do this should be made direct with the airline, not CWT. Similarly vouchers received in compensation for delayed services, e.g. a late train, should be used for future business travel not personal travel.

## **Fee Paid or Contract Activities**

14057 The fact that the cost of travel and subsistence may be recovered from fees or other charges should not be taken into account when considering the need for economy, nor can it be regarded as a reason for departing or deviating from the normal rules.

## **Court Attendance**

14058 Staff who attend Court or other outside bodies as part of their official duty, either as witnesses or in other capacities, will be paid their usual travel and subsistence allowances.

## **False Claims**

14059 All expenses claimed must have been actually and necessarily incurred by the individual on official business. Fraudulent presentation of claims, where proven, will be regarded as gross misconduct for which dismissal is the usual penalty. Disciplinary procedures are contained in Chapter 4 of the Staff Handbook.

14060 Unallocated.

**CONCESSIONARY TRAVEL** (Detailed contents page)

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## **CONCESSIONARY TRAVEL**

### **Introduction**

14061 'Concessionary Travel' means travel between your home and your place of work, part or all of which is borne by the Commission. Such journeys do not qualify for the payment of travel time and should be made outside official hours.

14062 'Home' in this context means either the permanent place of residence at the time of initial posting (for new entrants); or the normal place of residence at the permanent station from which you are posted elsewhere, either on detached duty or permanently, and at which the family remains after such a posting.

14063 Concessionary travel is allowed:

- a. to relieve financial hardships to young civil servants on first appointment and, on general welfare considerations, to enable them to keep in touch with their families or home background;
- b. to meet additional travel expenses incurred by staff who live at home at the permanent station, and when they travel daily to a detached duty station, at which they are serving on 'continuous duty'.
- c. to assist staff on detached duty, or on permanent transfer, to travel to their previous station on private business (including visits to the previous station on annual leave);
- d. to meet the cost of an additional journey to the office outside normal working hours, or additional costs incurred through an exceptional late attendance.

14064 The details of payments for concessionary travel are explained in the following paragraphs.

### **Concessionary travel – young Civil Servants**

14065 Young civil servants may claim concessionary travel:-

- a. on first appointment; and
- b. on visits to their parental homes.

They may claim for their fare to their initial posting, if they are under 21, and if the first place of work is beyond reasonable travelling distance.

Travel costs are limited to surface transport (standard class return fare by the most direct route). The cost of a sleeping berth on a train even when this means travelling 1st class when not normally entitled, may be reimbursed if necessary. Air travel is permitted only within the cost of appropriate surface travel.

### **Other allowances**

14066 For each night necessarily spent away from home staff may be reimbursed the reasonable cost of an evening meal, bed or sleeping berth, and breakfast up to a maximum of the 'elsewhere' rate of night subsistence. Day subsistence shall not be paid and refunds shall not be made for accommodation or meals taken at the new office.

### **Visit home**

14067 Cheap fares for visits to parental home are permitted for single members of staff under 21 living in lodgings or a hostel because the place of work is beyond reasonable travelling distance; and in the following circumstances:

- a. after initial postings; or
- b. after transfer from permanent station where living at parental home.

This concession is allowed for three journeys a year. Again, travel costs are limited to surface transport (standard class return fare by most direct route). The cost of a sleeping berth may be reimbursed if necessary. Air travel is permitted only within the cost of each allowed journey by surface travel.

### **Definition of Home for home visits**

14068 For the purposes of this concession, 'home' means:

- a. the place of residence of parents in the UK. If the parents have subsequently moved overseas and the member of staff lived with relations in the UK before appointment, home may be deemed to be the place of residence of the relations;
- b. the place of residence of relatives in the UK if the parents subsequently moved overseas while the member of staff was under 21;
- c. the port of embarkation in the UK, if the member of staff resided overseas before appointment, or if the parents moved overseas before the individual was 21.

Overseas includes the Irish Republic.

14069-14070 Unallocated.

### **Concessionary travel – detached duty or permanent transfer**

14071 The following paragraphs detail the travel concessions which enable members of staff either on detached duty or on permanent transfer to make periodic visits to their home at the old station.

**Description of concession** – Full cost of travel between the individual's homes at the old and new stations (i.e. not just between terminal stations):

- a. at the weekend; or
- b. on annual leave, other than at the weekend, if the period of absence includes the weekend.

### **Free travel passes**

14072 'Free travel passes' may be issued, at the Commission's discretion, for visits to a third location within the costs of travel between the new and the old stations. Applications to line managers should be made in advance of the journey and should show the comparative costs of the journey and the reason for the journey to the third location.

The following criteria define which staff qualify for concessionary travel, and the frequency and/or duration of the concession:

- a. Married staff on detached duty, or on permanent transfer, will be allowed a weekly 'free pass' while on night subsistence or lodging allowance. A 'free pass' may be granted to an individual's partner instead of the individual, if the Department is satisfied that hardship would be suffered if the pass were withheld from the partner (e.g. if the member of staff is ill and unable to leave the detached duty/permanent station).
- b. A single member of staff on detached duty who has a double commitment i.e. because they are incurring expenditure or retaining accommodation at their permanent station in addition to their lodgings at the detached duty station, will be allowed a weekly 'free pass' while on night subsistence or lodging allowance.
- c. A single member of staff either on permanent transfer, or who is on detached duty and has no double commitment will be allowed (a) a weekly 'free pass' while on night subsistence, and thereafter (b) 6 'free passes' over a period of 12 months following the date of transfer, with intervals of at least one month.
- d. An individual who is (a) on detached duty and provided with food and accommodation and not in receipt of subsistence or lodging allowance (e.g. on a training course); and (b) if married, is not joined by the family, will be allowed a weekly 'free pass' while on night subsistence or lodging allowance.

## Cost limits for concessionary travel

14073 The following limitations cover concessionary travel (excluding private cars):

- a. RAIL: the standard class return fare for the journey between the individual's homes at the new and old stations will be allowed. Staff will be expected to take advantage of any cheap travel facilities (e.g. weekend returns), which may be available. If the journey time exceeds 5 hours, and if the timing of the journey warrants it, the cost of a standard class sleeping berth may also be allowed, although this may involve sharing with another traveller.
- b. AIR: staff eligible for 'free passes', and who choose to travel by air, will be reimbursed their air fare within the cost of the most economical method of surface travel. However, where the time spent at home during a weekend will be seriously curtailed because the member of staff has overnight journeys both home and return, the full cost of air travel can be reimbursed. Applications under this provision should be made in writing to line managers before undertaking the journey by air.
- c. COACH: an individual's fare will be allowed within limit of the cost of standard class rail fare for the same journey.

## Private motor vehicle

14074 Staff who use their private motor vehicles will be paid actual mileage between their homes at the new and old stations at the public transport rate, subject to the following conditions:

- a. without restriction, for a journey which either **COULD NOT HAVE BEEN MADE** by public transport or where the use of the vehicle on official business at the detached duty station is agreed to be **ESSENTIAL** (not simply desirable);
- b. restricted to the equivalent of the cost of travel by public transport (based on standard class rail fare for any part of the journey which would have been made by that means) for a journey which could have so been made;
- c. passenger supplement for each entitled member of staff travelling as a passenger; this counts as a 'free pass' which would otherwise be issued to the passenger.

## Other allowances

14075 Neither subsistence nor lodging allowance is payable during the period of absence. But day subsistence allowance may be paid where applicable for the time spent at the detached duty station (or new permanent station) before setting out on the concessionary journey. No day subsistence allowance is payable for the journey to or from the detached duty (or new permanent station) during a weekend visit home.

14076-14080 Unallocated.

## Concessionary travel – additional attendance outside normal working hours

14081 The following paragraphs set out the arrangements for the reimbursement of **additional** travel expenses incurred by an individual caused by additional attendance at the office outside normal working hours; and also incurred by staff involved in travel at weekends either to the office or from home to a place of detached duty:

### Description of concession

- a. Cost of travel from home to office to make an additional attendance outside an individual's normal working hours (TAXABLE); Note: Home to office journeys are always taxable and claims are therefore paid through salary.
- b. Cost of journeys to a detached duty station at weekends where the member of staff sets out from home;

c. Additional cost of travel between home and office for staff.

14082 Travel to the office on a Saturday or Sunday shall be regarded as an 'additional attendance' for those staff who are normally conditioned to a Monday to Friday 5-day working week, except as provided in paragraph 14083 below. This discretion is exercised solely in respect of travel costs and it does not extend to travel time, nor for overtime payments.

14083 Travel to the office at weekends does not qualify as 'additional attendance' in respect of staff either for whom it is a part of a regular rostered commitment, or who are in receipt of shift allowance or other allowances which take account of irregular attendance.

14084 This concession has implications, not only for home to office weekend travel, but also for journeys from home to a place of detached duty on a Saturday or Sunday. Thus, all staff qualifying under paragraph 14082 above will get some assistance towards any extra costs they may incur in having to travel from their home during the weekend.

14085 The actual amounts of reimbursement will depend on the circumstances and must be determined by the application of these rules.

NB: Where journeys are made to the permanent duty station itself (whether to work there or en route to a place of detached duty) any reimbursement of home to office travel costs is taxable under Inland Revenue rules.

14086-14095 Unallocated.

## **SUBSISTENCE, LODGING AND OTHER ALLOWANCES (Detailed contents page)**

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## SUBSISTENCE, LODGING AND OTHER ALLOWANCES

### Introduction

14096 This part of the Handbook sets out the rules for payment of subsistence, lodging and other similar allowances. They are designed to meet the **extra** cost necessarily incurred by staff while away from their home office on official duty. The circumstances governing the payment of subsistence include those occasions covered in the definition of official travel (see 'Official Travel'). They do **not** include attendance at investitures, Civil Service Commission competitions or Departmental recruitment examinations and interviews etc. On these occasions, a serving civil servant is treated in the same way as any other member of the public.

14097 Because these rules deal with payments for expenses incurred on official duty, it follows that (unless explicit provision is made to the contrary) entitlement ceases when an individual dies, retires, resigns or is dismissed. Payments made do not reckon as pay for purposes of superannuation benefit.

14098 In making claims for subsistence allowances, staff should note the following points:

- a. claims for unusual items of expenditure should be supported by an explanatory note and receipts;
- b. claims should be supported by full details of expenses incurred including receipts and give information such as the route taken, the accommodation name, address and telephone number, places visited, times of arrival and departure. This will avoid the need for additional enquiries;
- c. all claims should be made on Form C180. This should bear the signature of an approving officer (at Pay Band 5 level or above), who should certify that the visits, and periods of absence from your normal place of duty, were necessary for the proper discharge of official business.
- d. Personnel Services contacts can provide further information on how to complete the claims Form C180.

### Claims Likely to be Refused

14099 The Commission may refuse to meet claims (in whole or in part) for;

- unreasonable expenses;
- those expenses, which could have been avoided, had the journey been better planned;
- late claims. See paragraph 14171

In addition to checks on the above, auditors and accounting inspectors will also complete spot checks.

14100 - 14101 Unallocated

### Definitions

14102 The following are definitions of the terms used in this section:

#### a. 'Night Subsistence'

Night subsistence refers to the 3 types of overnight accommodation costs that are reimbursed in the Commission:

Non-commercial flat rate (for staying with friends and family),  
Actual accommodation costs for commercial accommodation (hotel/B&B) plus Meal Rate plus Incidental Expenses Allowance,  
Caravan flat rate and site fees.

Further details on night subsistence types can be found at paragraphs 14106-14108

#### b. 'Detached Duty'

'Detached duty' means a period of duty away from your permanent duty station at a new station or stations, other than on permanent transfer. The period must be less than 3 years for all staff. Permanent Transfer is defined in paragraph 14185. The probable length of stay, and the likelihood of return to the old permanent station, should be assessed at the outset and be reviewed from time to time.

c. **'Period of Absence'**

The period of absence is:

- I. the actual time of absence if the journey starts and ends at your place of work; or
- II. if you travel direct from home or return there directly, the actual time of absence or, if shorter, the time you would have been absent, had the journey both started and ended at your place of work.

d. **'Married Member of staff'**

A 'married member of staff' refers to one whose partner and/or children lives with him or her in family accommodation at the permanent duty station; or was so living at a previous duty station at the time of transfer and would have continued to do so but for the transfer.

e. **'Single householder' and 'single non- householder'**

For definition of single householder and single non-householder, see paragraph 14182.

14103-14104 Unallocated.

### **Types of subsistence allowances**

14105 The current rates of subsistence are detailed in Staff Notice 16 and are subject to review.

### **Overnight Subsistence**

#### **Non-Commercial Accommodation (Friends and Family)**

14106 This flat rate is claimed where staff do not pay a commercial rate for accommodation because, for example, they are staying with friends or relatives. It covers meals, as well as any personal incidentals incurred over a 24-hour period. The rate is applicable whether staying in London or elsewhere.

#### **Actual Accommodation Costs for Commercial (Hotel/B&B) Accommodation**

14107 When staying in commercial accommodation (hotel/B&B) staff will be reimbursed for the **actual** costs of overnight accommodation incurred and claim a flat rate allowance for meals and minor travel costs. Staff can book their own accommodation up to certain booking limits (see Staff Notice 16). If you are unable to find suitable accommodation within these rates you can, with the agreement of your line manager, book above these limits provided the cost is reasonable and necessary. If the cost differences are marginal and you cannot discuss this with your manager in advance, you may proceed with the booking. Receipts must always support claims for actual costs.

#### **Meals**

14108 A flat 'Meal Rate' will be paid to cover the cost of lunch, evening meal and incidental travel between the hotel/B&B and location visited.

#### **Hotel/B&B Reservations**

14109 Staff can use our hotel booking agency or other accommodation providers, details of both are provided on our eConnect site, Travel folder.

#### **Caravan Rate**

14110 A flat Caravan Rate is payable to staff staying overnight on official business, whose accommodation is in a caravan, mobile home, tent, camping van or similar type of vehicle. Site charges can also be paid with

a receipt. The caravan is an inclusive rate and includes allowance for meals and personal incidentals over the 24-hour period.

### **Incidental Expenses Allowance/Residential Course Allowance**

14111 This flat rate allowance is intended to cover minor incidental costs that arise when staying away from home e.g. calls home, minor purchases. It is payable when an individual stays overnight in hotel or B&B accommodation, in addition to the Meal Rate, where necessary incidental minor expenses are incurred. Staff attending a course or any other meeting for which central payment arrangements apply, e.g. Accounts Conference, are also eligible to receive the allowance. It cannot be claimed when there is no overnight stay or with the Non-commercial or Caravan rates which are all-inclusive rates.

### **Day Subsistence Allowance (DSA)**

14112 You may claim this when you are absent on a journey more than 5 miles from your duty station and you necessarily incur **additional** expenditure for meals/snacks than you would normally spend. The allowance is not automatically paid when staff are out the office on official business.

The rates vary according to the length of absence. Receipts will not be required. Short day subsistence should be claimed for absences of between 5 and 10 hours. Long day subsistence should be claimed when the absence is over 10 hours but does not involve an overnight stay. See Staff Notice 16 for current rates.

14113 Day subsistence allowance is not payable in any of the following circumstances:

- a. concurrently with night subsistence;
- b. if staff are in receipt of lodging allowance, unless they qualified by reason of absence from the new station which has become their place of duty;
- c. if staff are provided with all appropriate meals at public expense during a visit;
- d. for a return journey from or to the detached duty station for a weekend visit home either to the permanent station, or to a place other than your permanent station.

Where higher costs are unavoidable, such as when it is necessary to take a main meal on a train, line managers may authorise actual expenditure (excluding alcoholic drinks) subject to the production of receipts.

### **Meals on board trains, cross-channel ferries**

14114 When a main meal, i.e. a full breakfast, lunch, high tea or dinner is taken on board and during a period qualifying for DSA, the cost of the meal (including VAT, but excluding alcoholic beverages) may be reimbursed in full, subject to the production of receipts. In addition, gratuities not exceeding 10% of the cost of the actual meal (i.e. the cost inclusive of VAT) may be reimbursed so long as these are included on the receipt.

14115 The number of such meals which you may be paid for under the terms of paragraph 14109, and the effect on subsistence allowance payable for the period is shown below:

- a. for absence of more than 5 hours but not more than 10 hours – one main meal on board in lieu of payment of the 5 hour rate;
- b. for absence of over 10 hours – either one main meal on board, plus the normal 5-10 hour DSA; or 2 main meals on board in lieu of payment of the over 10 hour rate.
- c. for an overnight absence e.g. on a sleeper train – the 24 hour flat 'Meal Rate', and the Incidental Expenses Allowance would be claimed together with the actual (receipted) cost of breakfast if this isn't included in the cost of the ticket.

### **Early Morning Start (EMS)**

14116 If you are travelling on Commission business and this involves leaving home early in the morning, you **may** be eligible for an additional allowance. You may only claim EMS however if:

- you are away for **more than 12 hours**; and
- you did not have breakfast at home; and
- you left home at least one and a half hours earlier than normal.

You may then claim either:

- a. for a full breakfast taken on board a train or ferry but you **must** produce the receipt when making a claim; or
- b. an extra 5-10 rate in addition to the over 10 hour allowance.

You may not make a claim for EMS when you are provided with breakfast, e.g. on a plane.

### **Late work meal allowance/overnight meal allowance**

14117 A meal allowance is payable to staff who work late at the office. To qualify, the staff must work late (i.e. until at least 8 PM), after an ordinary day's duty. It is also payable when staff sleep at the office and may be paid for each meal which is taken either before or after late duty.

14118 These allowances are subject to regular updating and the rates, therefore, are published in Staff Notice 16. They are not payable to staff who:

- a. perform night duty instead of day duty;
- b. sleep at the office for their own convenience;
- c. whose conditions of service require them either to work at night, or to be on-call/stand-by at night in addition to normal day duty even though this contingency arises infrequently and irregularly.

## **DETACHED DUTY**

### **Disqualification from night subsistence**

14119 If you are on detached duty from a new permanent station, at your former permanent station or at another station and can live at home if married, or with parents if single, you are **disqualified** from receiving night subsistence (see definition at paragraph 14102). You may, however, be reimbursed for the necessary cost of retaining accommodation at your permanent station. You may also claim an allowance for excess fares between the place of detached duty and the home at which you stay. However you must deduct the fares you would normally have to pay at the new permanent station, subject to the conditions set out as follows:

<b>DURATION</b>	<b>CONDITIONS</b>
During the first 30 nights	If you live at home or with your parents, then the allowance is payable, subject to the total amount of the allowance and excess fares not exceeding the amount which would have been payable had you occupied hotel accommodation (the booking limit for the location plus Meal Rate plus Incidental Expenses Allowance).
After either 30 nights or expiry of night subsistence allowance period	As above, subject to the limit of lodging allowance for which you would otherwise have qualified.

If the duty is not being performed at the former station but at another station, you qualify for normal day subsistence allowance.

### **Excess fares on detached duty**

14120 If you travel daily from your home at the permanent station to a detached duty station you will be paid your excess travelling expenses, plus any day subsistence allowance for which you may be eligible, within the limit of the appropriate nightly rate of subsistence allowance (booking limit for the location plus meal rate) during the first 30 days. Thereafter, you may be paid within the nightly limit of lodging allowance.

Excess travel expenses are payable for standard class fares, normally at quarterly season or contract rates.

**NB:** Excess fares on Permanent Transfer are dealt with separately at paragraph 14218.

The rules relating to use of private motor vehicles for daily travel are set out in paragraph 14032.

14121 If you travel daily from one detached duty station to another instead of staying overnight (i.e. 'A' to 'B') you are eligible for the following payments within the total amount which would otherwise have been paid if you had taken accommodation at station 'B':

- a. any allowance already in payment at detached duty station 'A';
- b. excess fares in travelling to 'B' over and above those in travelling to office 'A'; and
- c. day subsistence allowance, treating 'A' as your headquarters.

**Night Subsistence Allowance**

14122 The maximum number of nights payable (see night subsistence definition at paragraph 14102) is:

- a. 30. However, staff are normally expected to go home for the weekends. Since the nights of the weekend break are included in the calculation of the 30 NSA maximum, the **actual** number of claimable nights is therefore reduced.
- b. The 30 night rule whereby night subsistence allowance is paid for the first 30 nights at a detached duty station will continue to apply. However, Personnel Services will cease payment of night subsistence allowance once permanent lodgings have been established i.e. before the end of the first 30 nights. Entitlement to NSA can be extended for staff on detached duty to a maximum of 35 nights (see c. below).
- c. Entitlement to NSA ends after 30 nights in one place, or after 7 days notice of a prolonged stay has been worked. For example, if staff are told on or before the 24th day that they will be staying for more than 30 nights in all, lodging allowance is payable after the 30th night, but if they are not told until the 29th day, they remain eligible for night subsistence allowance until the 35th night.

**Weekend breaks**

14123 Staff are permitted to remain at the detached duty station, receiving NSA, over a weekend only with express permission of their local Personnel Section. Permission will not normally be given unless the cost to the Commission of the individual remaining is less than the cost of the return journey to the home station.

**30 Nights Rule**

14124 The table below shows how absences from the detached duty station during the subsistence period affect the calculation of the 30 nights:

Type of Absence	Duration	Effect
Official Business	10 nights or less	Nights before and after are accumulated in calculating the date from which lodging allowance is paid (see paragraph 14107). Nights of absence do not count.
Official Business	More than 10 nights	Nights of absence break continuity and a return to the same detached duty station thereafter is treated as a new visit giving a fresh start.
Visits home at official expense	Weekend	Nights of absence count towards the 30 nights but do not disturb the 24-hour night subsistence allowance

		cycle.
Other absences for private reasons (including annual and other leave)	Not specified	Nights before and after are accumulated but absence does not in any circumstances give entitlement to a fresh start.

14125 The rules are applied differently when a member of staff moves from one detached duty station to another. For this purpose, members of staff in the categories described below who are temporarily recalled to the permanent station may be treated as visiting another detached duty station:

a. single members of staff who were sent on detached duty and were not due to return to the permanent station;

and

b. married members of staff who, having been told that they were not due to return to the permanent station, gave up their accommodation there.

The effect on the calculation of the period during which night subsistence allowances is payable in such instances is given below.

### **Fresh start rule**

14126 A move from one duty station to another which results in the return of a member of staff to a previous detached duty station (i.e. 'A' to 'B' to 'A') will qualify them for a fresh start for calculating duration of payment so long as:

a. they have exhausted their entitlement to night subsistence at station 'B';

b. if they are married, their family did not remain at detached duty station 'A' during their absence at 'B'.

### **Temporary recall from detached duty**

14127 If married staff are temporarily recalled to their permanent station where their family continues to reside but are unable to stay in the family home, e.g. because the family is temporarily away, and a senior manager is satisfied that it would be unreasonable to expect them to stay in their own home, they may be paid reasonable out-of-pocket expenses within the limit of the night subsistence allowance for which they are eligible.

### **Non-payment of night subsistence allowance**

14128 NSA is not payable to:

a. staff temporarily recalled from detached duty to their permanent station: although they **may** qualify for travel time (see Chapter 11 – Hours and Extra Duty);

b. staff on detached duty from a new permanent station at their previous permanent station, if they stay at their home;

c. staff on detached duty (other than at the former permanent station), who are able to live at home if married, or with parents. However, daily allowances may be appropriate.

d. staff attending a residential training school (including residential training establishments administered by an outside body), for which the Department meets all the boarding expenses associated with the course. In these circumstances, they may be paid an Incidental Expenses Allowance/Residential Course Allowance.

14129-14133 Unallocated.

### **Lodging allowance (LA)**

14134 Staff may be paid LA if they remain on detached duty after their entitlement to night subsistence has been exhausted. The LA is payable subject to the following conditions:

DURATION	CONDITIONS
From the date of exhaustion of night subsistence entitlement whilst the individual fulfils one of the following conditions.	a. Married staff not joined by the family at the detached duty station and whose family occupies accommodation at the permanent duty station.
	b. Single staff who have a double commitment because they are incurring expenditure on retaining accommodation at the old or new permanent station in addition to the lodgings at the detached duty station.

14135 Payment of LA may continue during absences of 3 nights or less during the working week, on leave or on duty including temporary recall to the old station except where the absence immediately precedes or follows a weekend visit home.

14136 LA should not be paid where a public holiday falls at the beginning, or in the middle, of a period of annual leave. However, when a public holiday falls at the end of a period of leave and immediately precedes a return to the detached duty station, LA may be paid for the public holiday, e.g. a Bank Holiday Monday preceding a return to work on Tuesday.

14137 LA is payable only for nights of absence from a detached duty station in the circumstances described in paragraph 14135. It is not payable to members of staff on detached duty from a new permanent station who live at their home which was established in relation to their former permanent station.

**Retention of rooms allowance (RRA)**

14138 Reimbursement of additional expenses over and above lodging allowance and travel expenses home at weekends, will only be considered if clearly demonstrated by production of receipts that an additional cost has been incurred. Each claim will be considered on an individual basis and on the merits of the case.

14139-14144 Unallocated.

**Reimbursement of rent paid for family accommodation at detached duty station**

14145 When married staff are joined by the family at a detached duty station, they cease to be eligible for lodging allowance but become eligible for reimbursement of rent allowance. Rent allowance is the amount of rent paid at the detached duty station, but subject to the limit of the individual's appropriate rate of lodging allowance. In order to qualify, the individual must be incurring a double commitment by also incurring expenditure on family accommodation (whether sub-let or not) at the permanent station. If the permanent accommodation is not let, any excess rent allowance in issue continues.

14146 A married individual who (a) is not due to return to the permanent station, and (b) gives up the family home and is joined by the family at the detached duty station, should be paid an excess rent allowance equal to the difference between the rents at the detached duty and permanent stations, but not more than the appropriate lodging allowance. For calculation of rents, see paragraphs covering 'Reimbursement of Expenses on Transfer'. If staff are sent to another detached duty station, or are returned to the permanent station, they should continue to be paid this excess rent allowance until family removal can be arranged.

**Reimbursement of other expenses**

14147 If an individual's family take up continuous residence with them at a detached duty station, the following expenses may also be reimbursed as in the case of permanent transfer.

- a. family fares to the detached duty station;
- b. if furnished accommodation is taken by a member of staff, the cost of moving personal effects to the detached duty station;

- c. provided they have been told they are not due to return to the permanent station, the cost of removal of furniture and effects to store and the cost of storage at the permanent station.

The provision at 'c' above also applies to a single member of staff.

#### **Staff recalled from annual leave**

14150 The cost of travel within the United Kingdom incurred by staff recalled from annual leave is 'Official Travel' and the normal rules will apply. Subsistence allowances are not normally payable to staff recalled from annual leave but they may be reimbursed night subsistence rates/costs for necessary additional expenditure e.g. actual hotel accommodation costs (within booking limits) because their homes are not available for their use. The expenses of staff who are recalled may also be reimbursed, provided they took all possible steps to reduce such expenditure. Claims with supporting evidence should be referred to the Head of Division/ Territorial Director/Chief Conservator. Reimbursement must be made out of Travel and Subsistence budgets.

#### **Cancellation or postponement of annual leave**

14151 The vouched expenses of staff, whose annual leave is cancelled or postponed at the instance of the Department, may be reimbursed, provided the Department is satisfied that these could not have been avoided. Claims should be made with appropriate supporting evidence.

#### **Travel and subsistence of spouses and partners of Civil Servants**

14152 It is a general rule that, when staff attend an official function accompanied by their spouse/ partner, any expenses cannot be reimbursed from public funds. However, this rule may be waived in certain circumstances. If an invitation to a function includes a spouse/partner, their expenses may be reimbursed if:

- a. prior approval has been obtained from their Head of Division, Territorial Manager or Chief Conservator or a higher level manager; and
- b. the individual is attending the function in a strictly representational capacity; or
- c. it is expected that the majority of other guests will also be accompanied; or
- d. it would cause offence or embarrassment if the invitation were to be refused; or
- e. it would be unreasonable, because of the frequency of such invitations, to expect members of staff to meet their spouse/partner's expenses.

14153 Examples of functions which might qualify are receptions and dinners given by industry and trade associations. A spouse/partner's travel expenses are reimbursable at the level appropriate to the member of staff. Where an overnight stay is necessary, actual expenses will be reimbursed. Managers should control closely the use of this dispensation, bearing in mind that the use of public funds for this purpose could be misunderstood and might attract adverse comment.

#### **Childcare Expenses**

14154 Staff with children can claim for additional childcare expenses that are incurred when they undertake work-related training activities that involve them spending more on paid childcare than they do when doing their day to day job. Details are provided in Chapter 3, paragraphs 3020-3022.

14155 Staff can also claim extra childcare costs which are a direct result of business travel outside normal (contractual) working hours or when staying away overnight on business. Details are provided in [GN8 – Childcare](#), available on the Personnel site on eConnect.

14156 Unallocated.

#### **TRAVEL AND SUBSISTENCE ARRANGEMENTS FOR PUBLIC BOARDS, ROYAL COMMISSIONS, GOVERNMENT COMMITTEES, INVESTITURES, CIVIL SERVICE BOARDS**

##### **Government Committees Etc - Travel**

14157 Chairmen and members of Public Boards, Royal Commissions and Government Committees are entitled to claim 1<sup>st</sup> class rail travel and are subject to the same terms as members of staff for all other methods of travel (see 'Official Travel'). All should be told that travel allowances are designed to meet expenses incurred and are, in no sense, a form of remuneration. Chairmen and members may be paid their travel expenses between home and place of official duty, but this rule does not apply to staff.

14158 Members of Public Boards, Royal Commissions etc who use their own private motor vehicles on official business are subject to the same terms as staff (see 'Official Travel'). In applying these arrangements to such persons who are not members of staff, the Commission may not insist on comprehensive insurance; the persons concerned must, however, be made aware that no liability can be accepted by the Commission in the event of any accident, damage, injury or death.

### **Government Committees Etc - Subsistence**

14159 Chairmen and members (other than civil servants) of Public Boards, Royal Commissions etc are entitled to subsistence allowances whilst on the business of the Commission etc. Members are entitled to the same subsistence levels as staff (see section on 'Subsistence, Lodging and Other Allowances'). Payment of day subsistence allowance is subject to the principle of extra expenses set out in paragraph 14096.

14160 The terms set out in 'Subsistence, Lodging and Other Allowances' apply, with the exception that the 'over 10 hours' rate is payable to witnesses and unpaid members when the absence exceeds 8 hours.

### **Candidates for Civil Service posts (Serving Civil Servants)**

14161 The following paragraphs set out the rules for payment of travel and overnight expenses (including sleeping berths on trains or ships) incurred by examination candidates for Civil Service posts, who attend a written examination, interview or medical examination arranged by the Civil Service Commission (CSC) or by a recruiting Department. The expression 'examination centre' is used throughout to include the place of written examination or medical examination.

14162 Expenses incurred by candidates from within the United Kingdom (including candidates from the Channel Islands and the Isle of Man) in travelling between their normal place of residence and the examination centre, and by candidates from outside the United Kingdom (for that part of the journey between the point of arrival in the United Kingdom and the examination centre), may be reimbursed in accordance with the general rules which are given in paragraphs 14163–14166 below.

### **General Rules**

14163 The candidate will be expected to bear the first £2 of the expenses for each return journey which has to be made (other than for a medical examination). If the total of the candidate's allowable expenses comes to £3 or more, then the excess over £2 may be refunded. Thus there will be no refunds of amounts less than £1. Expenses for journeys for medical examinations may be refunded in full.

14164 Allowable expenses may not exceed the cost of the return journey by bus or the standard class railway fare and candidates are expected to take advantage of any cheap fares which may be available. However, allowable expenses for candidates for posts which carry a flat rate salary, or a scale minimum, equal to, or above, the Senior Staff Group minimum may be based on the first class return fare.

14165 Allowable expenses for candidates who travel by private motor vehicle should be calculated on the mileage rates below or if it is a lesser amount, the equivalent of the public transport fare (first or standard class as appropriate) should be used.

For motor cycles and scooters                      The motor cycle rate detailed in Staff Notice 16

For all other private motor - vehicles        The public transport rate detailed in Staff Notice 16

14166 Candidates are expected to travel to the examination centre and back on the same day if this is possible; but candidates who must spend a night away from home may claim actual accommodation costs within the booking limits detailed in Staff Notice 16 (receipts required with claim).

### **CLAIMS PROCEDURE – FORM C180**

14167 All claims relating to travel, subsistence and detached duty should be made on Form C180 (Travel & Subsistence Claims Form). Supplies of the forms are available at local costs centres or through eConnect. Once completed and countersigned (by Pay Band 5 level or above) the claim should be sent for payment to:

- General travel & subsistence - to your local cost centre; or
- Staff transfer expenses – to Personnel Services, Silvan House.

### **False Claims**

14168 Fraudulent claims, where proven, will be regarded as gross misconduct for which dismissal is the usual penalty.

### **Completion & Approval of Claims**

14169 Details on the completion, checking and approval of claims is provided in PM6 Business Travel.

### **Standing Imprests & Temporary Advances**

14170 Staff who travel frequently on official business may be granted a standing imprest (an advance of money to fund forthcoming travel and subsistence). Staff may also apply for a temporary advance to meet expected expenses. Details are provided in PM6 Business Travel.

### **Late claims**

14171 Late claims may be difficult to check. Because of this, claims for travelling should be submitted as soon as possible after first incurring the expense and in any case, **within a period of one month** or within one week where an advance has been received. Claims for transfer grants, etc and recurring claims for long term allowances (e.g. lodging allowance) must be made within 3 months. **Claims submitted later than the above-mentioned time limits may be disallowed.**

14172-14174 Unallocated

**PERMANENT TRANSFER ALLOWANCES** (Detailed contents page)

**[SEE STAFF NOTICE 22 - RELOCATION EXPENSES REGARDING CHANGES FROM 1 JULY 2005]**

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## PERMANENT TRANSFER ALLOWANCES

**[SEE STAFF NOTICE 22 - RELOCATION EXPENSES REGARDING CHANGES FROM 1 JULY 2005]**

### Introduction

14175 This part of the Handbook sets out the rules relating to reimbursement of expenses incurred by staff, who are permanently transferred in the interests of the Commission, from one station to another, and who move home as a result. It also sets out the rules relating to payment of excess fares allowances, where the transfer does not qualify for payment of removal expenses, or where an individual decides not to move home.

14176 These paragraphs also describe the travel, subsistence and lodging allowances payable prior to, and during, removal; the refunds which can be made for expenditure incurred on the removal of furniture and effects; and the grants and allowances available to assist with the cost of setting up a new home. A list of allowances and expenses which may be paid to staff when permanent transfer justifies the removal of their home at public expense is given in Annex 1. The information in Annex 1 is for guidance only and in no way supersedes the detailed instructions.

### Husband and wife staff both on permanent transfer

14177a. Male and female staff are treated the same throughout these rules. However, parity of treatment between the sexes must not be permitted to increase the total allowances payable in those cases where both husband and wife are civil servants and are both permanently transferred. In such cases, they may opt for one of them to be regarded either as a married householder or a non-householder, as the case may be, but they cannot both be so treated. Whichever of the two is regarded as married for the purpose of the transfer rules, the other should be treated as a single non-householder and, where appropriate, should receive those benefits provided under the rules for a single non-householder, or for a spouse/partner who is also a civil servant. Transfer grant is only payable once, one member of staff will receive married individual transfer grant, the other nil.

b. Where both partners are sharing a room in the same hotel or bed and breakfast accommodation at the new station and claiming night subsistence, the partner who is regarded as married under the transfer rules, may claim the normal night subsistence rate. The other partner, who under the rules is regarded as a single non-householder, may only claim 2/3rds of the night subsistence rate.

### Marital Breakdown During Transfer

14178 If a marital breakdown occurs during transfer and an individual's family will not be joining them at the new station, lodging allowance should not be paid. If the allowance is already in payment this should cease from the date at which Personnel Services is notified of the marital breakdown. The other expenses grant would be restricted to a single householder/non-householder. To establish eligibility for an advance of salary in these circumstances, the member of staff should contact Personnel Services, HQ.

14179 Changes in the rates of allowances will be notified to staff in Staff Notices.

14180 Claims for transfer grants etc and recurring claims for long-term allowances should be made within 3 months of the date on which the member of staff could have claimed.

### Advances

14181 When necessary, an individual may be granted an advance to meet expected expenses. Applications should be made to Personnel Services Headquarters on Form C180 supported, where possible, by estimates of the expected costs.

### Categories of permanent transfer

14182 For the purpose of permanent transfer allowances, staff will be regarded as either householders or non householders and married or single. These categories are defined as follows:

## **Householders**

Staff are regarded as householders if:

- they are owner-occupiers, including part-owner occupiers, of accommodation at the old permanent station; or
- they occupy rented unfurnished accommodation at the old permanent station.

## **Non-Householders**

Staff are regarded as non-householders if their accommodation at the old permanent station is not such as to qualify for householder status.

## **Married**

Staff are regarded as married if, at the date of transfer:

- they are living with their family:
  - at the permanent station; or
  - at a detached duty station; or
- they are separated from their family as a result of a previous transfer in the interests of the Commission;

and it is intended that the family will join the individual at the new station.

For the purpose of this provision family means spouse/partner or dependent children (or both).

## **Single**

Staff are regarded as single if, at the date of transfer, they are:

- unmarried; or
- married and living apart from the family (other than as a result of a previous transfer in the interests of the Service); or
- widowed.

14183-14184 Unallocated.

## **Definitions**

14185 The terms commonly used in these paragraphs are defined as follows:

### **(A) Permanent Transfer**

A permanent transfer is defined as a posting to a new duty station which is expected to last:

- a. three years or more from the date of posting in the case of a married individual or a single householder; or
- b. one year or more from the date of posting in the case of a single non-householder.

## **(B) Temporary Unfurnished Accommodation**

'Temporary unfurnished accommodation' is unfurnished accommodation which a householder rents for a limited period (not exceeding 6 months) at the new station pending the occupation of more suitable unfurnished accommodation. From the outset, the individual must report that the accommodation is regarded as temporary. He/she must undertake to move to more suitable unfurnished accommodation as soon as possible. This must be done in writing and addressed to the appropriate Personnel Section.

### **Queries about application and scope of the Rules**

**14186 Not all types of transfer qualify for reimbursement of home removal expenses. It is a matter for the Commission's discretion in all cases whether the distance between the old and new stations justifies such reimbursement. An individual who is in doubt about the application of transfer rules should seek the written advice of Personnel Services before making any commitments. Staff must always inform Personnel Services of where they intend to live before they enter into an agreement to buy a home at the new station. An individual is normally required to live near the new office location. Claims for hypothetical expenses (eg compensation to a member of staff who sells furniture instead of moving it) and any unreasonable or unnecessary expenses will not be considered.**

#### **Permanent transfers attracting reimbursement of removal expenses**

14187 Permanent transfers within the UK are regarded as in the interests of the Commission if:

- a. they are made at the instigation, or by agreement, of the Commission (but see paragraphs 14189 b and c); or
- b. they arise from trawl notices and are made within or between Departments or other similar bodies; or
- c. they involve the permanent recall from detached duty to their permanent station of staff who are married or single householders; and who have given up their accommodation at the permanent station because they had previously been told they would not resume duty at that station; or
- d. they involve staff who are permanently transferred on appointment to a higher post as a result of success in a Civil Service open or limited competition.

#### **Applicability to non-mobile staff**

14188 Whilst non-mobile staff cannot be required to move to another area, such staff who, in a redundancy situation, wish to be considered for posts involving a move of home, may apply for a transfer attracting reimbursement of removal expenses. When a suitable vacancy exists, this will be arranged. The Commission may also invite suitable and willing non-mobile staff either to move for career purposes or to fill vacancies in other areas; or non-mobile staff may offer themselves for a transfer. Such transfers will be made on the terms that would be applicable to mobile staff in like circumstances.

#### **Transfers not attracting reimbursement of removal expenses**

14189 The following transfers cannot qualify for reimbursement of removal expenses:

- a. Voluntary transfer;
- b. A transfer which is made for disciplinary reasons (other than in exceptional circumstances);
- c. A transfer involving a member of staff for whom special arrangements exist; eg an individual who has no special fixed permanent station;
- d. A transfer which is either from the Northern Ireland Civil Service or from a local authority, public board or similar body.

### **Notice of compulsory transfer**

14190 Where it is likely that a transfer will attract reimbursement of home removal expenses or excess fares allowance, Personnel Services will issue the member of staff with a Transfer Questionnaire (Form C150). The transferred individual will be required to complete the form and return it to Personnel Services, who will consider whether the distance between the old and new stations justifies home removal terms. In establishing if home removal terms are justified, the Commission will consider:

- a. the distance from home to the new office compared to the present distance from home to office;
- b. whether the present home is within the dormitory area for the new office;
- c. whether reasonable transport facilities are available to enable staff to travel to the new office from their existing home.

In individual cases, personal factors such as low rates of pay and physical disability may also be considered. Staff are required to occupy new accommodation within reasonable travelling distance to their new office.

### **Premature expenditure**

14191 No costs should be incurred until the individual has been advised in writing of the terms of transfer and that home removal at public expense is permissible. Claims for payment of allowances or for the reimbursement of any costs incurred prior to the receipt of written notice, will normally be refused.

14192 Unallocated.

### **Single staff with responsibilities equivalent to those of married staff**

14193 Single staff may be reimbursed at the married rate when they have responsibilities equivalent to those of married staff and have an established relationship which will continue in the same way at the new station. Staff who consider they meet this condition should confirm their status with Personnel Services.

### **Single staff with responsibilities substantially greater than those of an ordinary single member of staff but less than those of a married member of staff**

14194 A single member of staff, who does not qualify to be dealt with as having responsibilities equivalent to those of a married person, may nevertheless have substantially greater responsibilities than those of a typical single member of staff. Whether an individual should be treated as falling within this category is a matter for the Commission's discretion. He/she and the dependent relative or child must intend living together at the new station as soon as possible. Staff in these circumstances may be treated as single householders if they occupy unfurnished accommodation with the dependent relative or child at the old station, even if the accommodation was rented, owned or furnished by the dependant. Otherwise the individuals will be treated as single non-householders. In certain circumstances, a continuing commitments allowance may be paid for up to 12 months where the dependant continues to live at the old station (see the Section on continuing commitments).

14195 Single staff who are seeking to be regarded, for transfer allowances purposes, as in one of the categories defined in the preceding paragraphs above, should attach to the Transfer Questionnaire a minute explaining the circumstances. The Transfer Questionnaire and the attached minute should then be sent to Personnel Services.

### **Application of detached duty/permanent transfer terms**

14196 At the Commission's discretion, exceptions to the provisions of paragraph 14185 may be made as follows:

- a. A married individual, who is posted to another station and is within 5 years of minimum retirement age, may be posted on detached duty terms. Detached duty terms in these circumstances, however, may not continue for more than 5 years;
- b. A single householder, who is posted to another station and is within 2 years of minimum retirement age, may be posted on detached duty terms. Detached duty terms in these circumstances, however, may not continue for more than 2 years;
- c. A married member of staff who is posted to another station for a period of 3 years or more but are due to return to his/her former station at the end of that period, may be posted on detached duty terms;
- d. A single householder, who is due to return to the former station after a transfer lasting one year or more, may be posted on detached duty terms;
- e. A married member of staff on detached duty may opt for permanent transfer if family accommodation is found at the new station and he/she is expected to remain there for at least a year from the date of finding accommodation; except that where the detached duty is authorised under a. the option must be exercised within 2 years of taking up post at the new station.

### **Members of staff returning from detached duty to their former permanent station**

14197 The following rules apply to:

- a. Single staff who were sent on detached duty and who were not due to return to the permanent station; and
- b. Married staff who, having been told they were not due to return to the permanent station, gave up their accommodation there.

These categories of staff will either a. be treated as if they were visiting another detached duty station if they visit, or are temporarily recalled to, their former permanent station (in which case, the normal detached duty rules will apply see paragraph 14096 onwards on subsistence allowances), or b. be dealt with in accordance with the permanent transfer rules if they are permanently recalled to the permanent station.

14198 If, in the circumstances set out above, a married individual who is permanently recalled has given up the home formerly occupied at the permanent station and has moved the family to a location other than the detached duty station, assistance with the full range of transfer expenses cannot be given. The re-establishment of the home at the permanent station is the member of staff's own liability, and the following are the only measures of assistance which may be granted:

- a. Night subsistence allowance;
- b. Lodging allowance;
- c. Payment of family fares within the upper limit of the cost of fares between the detached duty and permanent stations.

14199 An individual who occupies a co-ownership property shall be treated in all respects as a tenant of unfurnished accommodation.

14200 Unallocated.

### **Members of staff living in caravans or other mobile homes**

14201 Staff living in caravans, mobile homes or house-boats will normally be regarded as living in furnished accommodation (ie non-householders) and treated accordingly. However, the Commission may exceptionally and at its discretion, allow householder status having regard to the value of the accommodation, to the ownership of the site, to the difficulties of moving it without serious damage to the structure, and to whether the

individual intends to sell the accommodation and purchase similar accommodation at the new permanent station.

14202 If a mobile home can be moved to the new station, the following reimbursement only may be allowed:

- a. Night subsistence allowance and lodging allowance for up to 3 months while the individual is looking for a site at the new station;
- b. The cost of transporting the mobile home to the new station;
- c. The cost of any unavoidable continuing commitment for the site rent at the old station once the home has been removed;
- d. Transfer grant.

14203-14207 Unallocated.

### **Re-employment after retirement**

14208 The following arrangements apply to staff who have either been re-employed after retirement at age 60 and who are subsequently transferred, or who were receiving transfer allowances immediately before retirement and are retained at the same station afterwards.

14209 If there is a break in service between retirement and re-employment, then the individual will be dealt with as having been reinstated. Payment of any allowances in issue under the rules governing 'Reimbursement of expenses incurred on transfer' at the date of retirement will not be resumed. If the staff are re-employed at an office other than that from which they retired, they will not be dealt with as transferred in the interests of the Commission.

14210 If there is no break in service between the individual's retirement and re-employment full time, payment of any transfer allowances in issue at the date of retirement may continue. If however, retention is in a lower grade, the rate of all allowances other than additional housing cost allowance will be related to the salary of the lower grade. No account will be taken of any pension received. Additional housing cost allowance will not be re-calculated but any such allowance in payment will be allowed to run on, subject to the rules, until it expires whether by the lapse of time or because the individual is permanently transferred to another station in circumstances justifying the payment of removal expenses.

14211 The following are regarded as being in the interests of the Commission:

either:

- a. The transfer of staff who retire on age grounds at their own wish;

or

- b. The transfer of staff who are retired at the instigation of the Commission and are offered re-employment in a lower grade because employment in that grade at their old station would be undesirable.

14212-14217 Unallocated.

### **EXCESS FARES ALLOWANCE (EFA)**

#### **EFA for staff who do not move home**

14218 Staff who are permanently transferred and who do not move home because the distance involved does not justify payment of removal expenses, may be eligible for an excess fares allowance (EFA) for the reasonable extra costs of their new home to office journey. The allowance is subject to tax and national insurance charges and will be payable for 3 years. Where EFA is based on quarterly or annual season tickets for travel by public transport, it remains payable during authorised absences of 3 weeks or less. But if it is

assessed at daily rates, under the exception mentioned in paragraph 14201, no reimbursement may be made during periods of absence. Exceptionally excess fares may be payable for up to 5 years. Again this allowance is subject to tax and national insurance charges.

14219 For all transfers the EFA payable is the amount by which the cost of the individual's home-to-office journey after the transfer exceeds the cost of the home-to-office journey before transfer.

14220 For staff travelling by public transport, assessment of the cost of the respective home-to-office journeys will be based on bus fares or standard class rail fares at annual or quarterly season ticket rates.

14221 Exceptionally, if such fares are either unavailable, or are uneconomic because of the nature of the member of staff's duties, then the excess will be based on daily, weekly or monthly rates as appropriate. If such an exception is granted, reimbursement of fares may be made only on days where the expense is actually incurred. Usually the amount of the allowance will only change as part of the Forestry Commission's annual review of travel and subsistence. It will not otherwise be re-assessed, eg following any change in fares at either the old or the new station, unless:

- a. the individual is subsequently transferred on public interest terms, in which case re-assessment will be based on the fares current at the date of transfer; or
- b. the individual moves home for any reason other than a compulsory transfer, in which case the re-assessment will be based on the fares which are current at the time of the original transfer. The allowance cannot, however, be increased in these circumstances.

14222 EFA is calculated on the basis of the actual cost of the journey at the old station and the most cost effective and reasonable means of travel at the new station. For example, if the journey at the old station was by public transport and the journey at the new station is by car, the calculations may be based on these costs if this is clearly the cost effective means of travel.

### **Travel by private motor vehicle**

14223 The excess will be calculated on the same basis as for a journey by public transport unless the journey would be exceptionally difficult by that means. In such circumstances, the public transport rate of mileage allowance may be paid if this is more favourable to the member of staff. Where such exception is granted, reimbursement may be made under the normal rules, only on days when such expense is actually incurred, and the rate should be adjusted whenever the public transport rate of motor mileage allowance is revised.

### **Staff who subsequently decide to move home**

14224 Staff who choose to receive excess fares and not removal expenses may, within 3 months of the date of transfer, change their mind. But the total excess fares paid will be recovered from their salary when the transfer grant is paid, if the member of staff moves home to the new station at public expense. Recovery of any tax paid on excess fares will be a match for the individual to pursue with Inland Revenue. If the member of staff receives excess fares as a lump sum (under paragraph 14226), use of this option will be subject to approval by Personnel Services.

### **Further moves: effect on EFA**

14225 When an individual is re-transferred whilst in receipt of excess fares allowance, the allowance will be recalculated on the basis of the new fares over the original fares for the remainder of the initial 3 or 5 year cycle. At the end of this period, staff may begin a further period of EFA eligibility, finishing 3 or 5 years from the date of the subsequent transfer. During this subsequent period, EFA will be based upon the excess of the new fares over the current fares from home to the intermediate station.

### **Payment of excess fares as a lump sum**

14226 The Commission has discretion, exceptionally, to pay EFA as a single lump sum at the date of transfer. Such a payment will be an advance of EFA and will therefore be recovered if, for example, the

member of staff ceases to be a civil servant. It will be necessary for the member of staff to sign an undertaking to repay the appropriate proportion of the allowance outstanding net of tax. No compensation will be made for any adverse effects, eg on the member of staff's tax position, as a result of payment as a lump sum. Members of staff are advised that tax is likely to be deducted at a higher rate particularly when EFA is paid at or near the start of a new tax year. The Commission will decide whether to pay a lump sum, and under what conditions.

### **Accommodation Costs**

14227 In some cases, staff who have opted to receive EFA rather than move home choose to spend a few nights a week in accommodation at the new permanent station rather than travel daily. In the past, such staff have been eligible for EFA only in respect of journeys actually made. In certain cases, it may be permissible to contribute towards the costs of such accommodation, within the limit of the EFA, which would otherwise be payable. You should contact your Local Personnel Section for further information if you wish to stay overnight rather than receive EFA.

### **EFA for members of staff who move home at public expense**

14228 In exceptional cases, the Commission may make some payment towards a member of staff's additional costs, within the limits of the EFA scheme, where the individual faces a substantial increase in outgoings on moving home and has to cope with an increase in commuting costs. It is envisaged that discretion will only be used where, for example, a member of staff moves to a cheaper area which is some distance from the new place of work, and result in consequent savings in the amount of Additional Housing Cost Allowance or salary advance required.

14229-14233 Unallocated.

### **TRAVEL, SUBSISTENCE AND OTHER LODGING ALLOWANCES**

14234 See the Index for the basic rules relating to payment of Travel, Subsistence and Lodging Allowances, Concessionary Travel, Official Travelling, Subsistence Allowances, Day Absence and Overnight Stay. The particular application of these rules to the circumstances of a permanent transfer involve a number of modifications to the normal rules, and are shown in the examples which follow. These set out the travel expenses and subsistence allowances payable for visits made to the new station to search for accommodation, and those payable during the course of removal of the household to the new station. They also show the subsistence, lodging and travel allowances which are payable before removal of the household and while a new home is being sought.

#### **Before Transfer: Allowances**

14235 The following paragraphs set out the arrangements for the reimbursement of travel expenses and payment of subsistence allowances in respect of events BEFORE THE DATE OF TRANSFER.

#### **CIRCUMSTANCE A:**

**The Commission allows special leave, in accordance with Annex 2, at a convenient time within 3 months of the expected date of transfer to enable a married individual and family, or a single householder, to search for accommodation at the new station.**

1. Travel expenses of staff, spouses/partners and children if they accompany them will be paid at the rate appropriate to the members of staff' subsistence classification.

Air travel may be allowed as an alternative to surface travel to increase the time available to search for accommodation if the journey is a long one – but reimbursement must not exceed the amount that would have been paid in fares had the journey been made overland.

2. Payment of travel expenses for a preliminary visit does not reduce a married individual's entitlement to free passes.

3. Subsistence allowance is payable for up to 4 nights at the new station, and for journeys to and from the new station, in accordance with the normal rules and at the following rates:

Member of staff: full rate

Spouse/Partner: two-thirds (unless the visit is made in place of the member of staff) of the full rate

Child (12 years and over) and other dependents: two thirds of the full rate

Child (up to 12 years): half of the full rate

NB: a. If both members of staff are civil servants, but one is employed in another department, the spouse's department may reimburse costs not covered by this section.

b. If the member of staff resides with family or friends during their preliminary visit, subsistence will be restricted to the non-commercial accommodation rate.

4. 1,000 miles will be allowed for house hunting at the new station and will not be calculated as part of the overall cost of the preliminary visit. Payment will be for the actual miles of travel by car at public transport rate and should include the cost of any appropriate passenger supplements or the actual cost of public transport within that ceiling. The overall claim for househunting mileage will be restricted to a cash ceiling of 1,000 miles x the current public transport rate, therefore when there are passengers the house-hunting mileage will be restricted.

5. A member of staff using a CAPES car for house-hunting will be paid the CAPES rate of motor mileage allowance. CAPES users will be eligible for the same amount of miles allowable calculated using public transport rate but the ceiling would be based on the CAPES rate.

6. Mileage is not payable to a member of staff visiting the Building Society or Solicitors.

7. When it is clear a member of staff will need to move home to the new work place, they can apply to Personnel Services for up to 5 days paid special leave to make a preliminary visit to the new location.

Their fares from home to the new work place can be reimbursed at the class of travel they would be allowed on official duty (or motor mileage allowance at the public transport rate if they travel using their private motor car). They can be paid up to 4 nights subsistence for themselves. If they are married, their spouse/ partner and family may accompany them. The family's travelling expenses will be paid at the class of travel appropriate to the Pay Band (or passengers' supplements if they travel by car). The Commission will pay two thirds of the full rate of subsistence applicable to the spouse/partner and each child over age 12, and half the full rate of subsistence applicable to the member of staff for each child up to age 12.

Single non-householders can apply for 3 days paid special leave for a preliminary visit to search for accommodation before transfer and up to 2 nights subsistence plus travel expenses as for other members of staff above. No additional paid leave will be given for the move into new accommodation.

NB: Staff must certify that they necessarily incurred the expense in searching for accommodation.

#### **CIRCUMSTANCE B:**

**If, following formal notice of transfer, a member of staff visits the new station and, at their initiative, the transfer is subsequently cancelled.**

8. Abortive expenses incurred may be reimbursed within the permitted scale, at the Commission's discretion, if the member of staff's grounds for refusing transfer are reasonable. Claims under this provision, supported by evidence of amounts expended, and a statement setting out the circumstances which led the member of staff to refuse transfer, should be addressed to Personnel Services.

### **CIRCUMSTANCE C:**

**Married member of staff moves household at public expense to the new station in advance of their transfer.**

9. They may be reimbursed a temporary excess fares allowance (within the limit of lodging allowance) up to the date of the transfer (for a maximum of 3 months).

10. If a member of staff does not move with the family and remain at the old station they may be paid lodging allowance until such time as they join the family. The maximum period of payment is 3 months. Payment cannot extend beyond the date of transfer.

### **After Transfer but before Removal: Allowances**

14236 The following paragraphs set out the arrangements for reimbursing travel expenses and payments of subsistence and lodging allowances in respect of events AFTER THE DATE OF TRANSFER BUT BEFORE REMOVAL OF THE MEMBER OF STAFF'S HOUSEHOLD are set out below.

### **CIRCUMSTANCE D:**

**If no preliminary visit was made by a married member of staff or spouse/partner to the new station before the date of transfer and special leave is granted under the provision of Annex 2.**

11. Travel expenses at the new station incurred whilst searching for accommodation may be reimbursed. No other travel expenses, and no subsistence allowances are payable to the member of staff.

12. The member of staff's spouse/partner (and children, if they accompany them) may be paid travel expenses, and subsistence allowances at the proportionate rate of the his/her subsistence classification rate if the new station is visited to search for accommodation or to inspect accommodation already found by him/her.

### **CIRCUMSTANCE E:**

**If a preliminary visit was made by either a married member of staff or spouse/partner and the spouse/partner then visits the new station to search for accommodation or to inspect accommodation found by him/her.**

13. The member of staff's spouse/partner (and children, if they accompany them) may be reimbursed as in 12 above but subsistence is limited to 4 nights at two-thirds rate.

14. The Commission may, at its discretion, allow more than one visit to the new station by the spouse/partner and children but total reimbursement must not exceed what would have been paid for one 5-day visit.

**CIRCUMSTANCE F:** Unallocated.

### **CIRCUMSTANCE G:**

**A married member of staff serving on detached duty terms opts for permanent transfer terms and the spouse/partner makes a visit to the new station.**

17. Travel and subsistence allowances may be paid at the Commission's discretion as in 12 above providing the accommodation which the member of staff designates as permanent is not the same as that occupied while on detached duty terms.

**CIRCUMSTANCE H:**

**A member of staff who has not obtained accommodation before transfer is searching for accommodation at the new station.**

18. Provided the member of staff has NOT qualified for a rent allowance for accommodation SECURED BEFORE transfer, night subsistence allowance may be paid for up to 30 nights. Absences from the new station while night subsistence allowance is being paid do not entitle a member of staff to a fresh 30 night entitlement and shall not be included in the calculation of the date on which entitlement is exhausted except under the terms of the paragraphs covering 'Subsistence Allowances: Day Absence and Overnight Stay'.

a. There are certain circumstances where annual leave taken during the first 30 nights will not qualify for an extension eg staff taking a ½ day on a Friday afternoon would still have the weekend counting towards the 30 nights. Where a member of staff takes annual leave immediately before a weekend visit home (Thursday, Friday) the journey home on the Wednesday evening would be included in the 30 nights but the subsequent nights would not.

b. See para 14117 regarding weekend breaks.

**CIRCUMSTANCE I:**

**Temporary Rented Accommodation**

**Married staff on transfer who opt to occupy rented accommodation from their date of transfer, or at any time during the 30 night cycle for NSA, whilst looking for permanent accommodation, will only be eligible to receive lodging allowance from the date of occupation, providing the other qualifying rules are satisfied. Single staff occupying rented accommodation in similar circumstances will have no entitlement, to either NSA or lodging allowance. They may be eligible for Continuing Commitment Allowance CCA or AHCA.**

**CIRCUMSTANCE J:**

**A married member of staff is compulsorily transferred to the same duty station as the spouse/partner.**

19. If they transferred before the spouse/partner, night subsistence is payable until joined by the spouse/partner when subsistence entitlement is governed by K20 and 21 below.

**CIRCUMSTANCE K:**

**Married householders who are joined by the family in an hotel whilst in receipt of night subsistence and are looking for accommodation.**

20. They may continue to receive night subsistence for up to 30 nights or until other accommodation at the station is occupied, whichever is earlier; lodging allowance is not then payable but they may be eligible for additional housing cost allowance for temporary accommodation.

21. If the member of staff's spouse/partner is also a civil servant and is also compulsorily transferred, the member of staff may receive two-thirds of the spouse/ partner rate of allowance until entitlement to night subsistence is exhausted.

**CIRCUMSTANCE L:**

**A married member of staff's family remains at the old station as a separate household.**

22. A married member of staff who travels daily between the old and the new stations instead of residing at the new station may be reimbursed excess travelling expenses. Reimbursement shall not exceed the nightly amount of lodging allowance which would otherwise have been due if the member of staff resided at the new station. Payment is subject to the same conditions as those for lodging allowance below,

except that a married member of staff transferred within 3 years of his minimum retirement age will not be required to satisfy the Commission of an intention to move to the new station. The allowance should be reassessed following any change in fares at either the old or the new station.

23. Lodging allowance is payable to married members of staff when they have exhausted their entitlement to night subsistence allowance, provided they can satisfy the Commission at regular intervals that – having regard to the general availability of accommodation in the area suitable to the family needs and within their means – they are making such efforts to obtain permanent accommodation and sell the property at the old station to justify the continued payment of the allowance. Payment will cease at any time if the Commission is not satisfied in this respect, though payments may exceptionally continue at the Commission's discretion for up to 3 months if the individual stops looking for accommodation because of an impending further compulsory permanent transfer which attracts payment of removal expenses. Payment of lodging allowance cannot extend beyond the third anniversary of the date of transfer in the case of a householder, or beyond the first anniversary in the case of a non-householder.

#### **CIRCUMSTANCE M:**

**A single householder who has not obtained accommodation before transfer and is looking for accommodation at the new station.**

24. A single householder who travels daily between the old and new stations instead of residing at the new station may be reimbursed excess travelling expenses. Reimbursement shall not exceed the rate of continuing commitments allowance which would otherwise have been due if the member of staff resided at the new station. Payment to a single member of staff is limited to a maximum of 12 months and is subject to the member of staff satisfying the Commission at regular intervals that efforts are being made to obtain permanent accommodation that will justify the continued payment of the allowance. Payment will cease at any time if the Commission is not satisfied with his/her efforts in this respect, though payment may exceptionally continue at the Commission's discretion for up to 3 months if he/she stops looking for accommodation because of an impending further compulsory permanent transfer which attracts payment of removal expenses. A single householder transferred within 12 months of the minimum retiring age will not be required to satisfy the Commission of an intention to move to the new station.

#### **CIRCUMSTANCE N:**

**A married member of staff moves the family to a location other than the old or the new stations and the Commission is satisfied that no suitable home, furnished or unfurnished, can readily be found for them at the new station.**

25. Lodging allowance is payable subject to regular review. Authority for continued payment to a married householder is required from Personnel Services after the second anniversary of transfer. Payment to a married non-householder may also be made but for no longer than 12 months. The following conditions must be met:

- i. the family has been separated from the member of staff by transfer; and
- ii. the member of staff is maintaining the family as a separate household (even if staying with relatives); and
- iii. the member of staff certifies that genuine efforts are being made to secure permanent accommodation at the new station.

**The rent at the place to which the family has moved is less than that paid immediately before transfer.**

26. Lodging allowance shall be reduced by the amount of the saving in rent.

**When the family is NOT maintained as a separate household.**

27. The allowance payable shall be restricted to two-thirds of lodging allowance.

## **CIRCUMSTANCE O:**

### **A single member of staff with responsibilities equivalent to those of a married member of staff.**

28. Lodging allowance is only payable in accordance with 25-27 above when circumstances make it impractical to leave the dependant at the old station.

29. Payment to a member of staff does not cease on marriage and if the spouse is unable to join the member of staff immediately and it is still the intention that the dependant shall join the member of staff at the new station. Payment stops when the member of staff is joined by the spouse or dependant.

### **During Transfer: Allowances**

14237 The following paragraphs set out the arrangements for reimbursement of travel expenses and payment of subsistence allowance DURING removal of the household.

## **CIRCUMSTANCE P:**

### **A married member of staff returns to the old station to supervise removal of furniture and effects.**

30. Travelling expenses are payable at the rate appropriate to the member of staff's pay band.

31. Subsistence allowance is payable as follows:

- i. day subsistence (see 'Subsistence Allowances: Day Absence and Overnight Stay'); and
- ii. night subsistence – for one night when less than 3 days special leave with pay is granted for the return visit and up to two nights if 3 days special leave with pay is granted. The allowance is not payable if the member of staff uses or could have used accommodation occupied at the old station, or stays with relatives, but note also Circumstance **S**.

### **A single householder returns to the old station to supervise removal.**

32. In the case of a single householder, the return visit counts as one free pass. Also see paragraph 31 above for subsistence allowance.

## **CIRCUMSTANCE Q:**

### **A member of staff's spouse/partner, who accompanies the member of staff to the new station and who returns to the old station to supervise removal with spouse/partner, or on their behalf.**

33. Travelling expenses are payable at the rates appropriate to the pay band of the member of staff permanently transferred.

34. Subsistence allowance is payable as above, except that payment is at two-thirds rate if the spouse/partner accompanies the member of staff (full rate if going on their behalf but see paragraph 31 above).

## **CIRCUMSTANCE R:**

### **The journey from the old to the new station on removal.**

**These provisions also apply to staff who, having been officially notified of transfer, move the family and furniture to the new station in advance of their own transfer.**

35. The cost of travel may be reimbursed for:

- a. the member of staff;

- b. the spouse/partner, children;
- c. any child under the age of 21 who, though not a dependant, moves to the new station as a result of the member of staff's transfer.

Staff who have other household members to which they think qualify for assistance should contact their local Personnel Section.

Reimbursement will be at the rate appropriate to the member of staff's pay band but fares for domestic staff should be paid for at Standard Class rates unless the domestic is in charge of small children (or an invalid) travelling at 1st Class rate. The member of staff should certify that the domestic staff are part of the household. Fares may be refunded when the use of a taxi is necessary.

The travel expenses claim should show the ages of the children and the relationship between the member of staff and each person for whom a claim is being made.

36. If the duration of the journey qualifies for subsistence allowance under the normal rules, it shall be paid at the following rates:

Member of staff: Full rate

Spouse/Partner: Two-thirds of the full rate

Each child over 12 years and other adult members of the family: Two-thirds of the full rate

Each child up to 12 years: Half of the full rate.

#### **CIRCUMSTANCE S:**

**A married householder accompanies the family to the new station either at the time of transfer or after returning to the old station to supervise removal, and has temporarily to occupy hotel accommodation with the family because the furniture is in transit or because immediate occupation of the new home is not practical.**

37. Night subsistence allowance is payable at the rates shown at para 36 for up to 3 nights if the individual and their family stay at an hotel. If lodgings or other temporary furnished accommodation is occupied, an allowance shall be paid within night subsistence limits and based on actual expenses incurred. Claims should be supported by the hotel bill or evidence of cost of lodgings or 'rent' of temporary furnished accommodation. If the furniture is delayed in transit and temporary accommodation is necessarily occupied for more than 3 nights, an allowance is payable for the subsequent period based on actual expenses within the nightly rate of subsistence allowance paid during the first 3 nights.

#### **CIRCUMSTANCE T:**

**Travel and Subsistence allowances for the relative of a single member of staff who has responsibilities substantially greater than those of the ordinary single member of staff, and who moves within 3 years of date of transfer.**

38. Travel allowances payable to relative as in paragraph 35 above.

39. Subsistence allowances payable to relative as in paragraph 36 above.

#### **CIRCUMSTANCE U**

**A member of staff relocates to a new permanent duty station, but continues to have a responsibility to maintain a property that has not yet sold at the previous station.**

40. Staff not using the services of the relocation company may be reimbursed the cost of travelling to the old home to maintain the property/garden, once the family have occupied the new permanent accommodation as follows:-

- a. travel costs between the member of staff's home at new location and old location within the cost of second class rail fare;
- b. maximum of 2 nights subsistence at the appropriate rate;
- c. day subsistence allowance, if appropriate;
- d. visits to be restricted to one every 3 months unless an emergency arises eg severe bad weather causing damage to house/property, burst water pipes, tanks;
- e. the first visit to be 3 months from date of occupation of the new permanent accommodation;
- f. maintenance of the garden to be reimbursed but within the cost of the 3 monthly visit, ie the FC will pay for the member of staff to make a return visit or reimburse the cost of the property/garden being maintained within that ceiling;
- g. standing charges for gas/electricity/water may also be reimbursed on production of receipted bills.

41. Authority for these payments is delegated to Personnel Services.

#### **Reimbursement for travel when members of staff take up duty at new permanent station**

14238 When staff initially take up duty at the new permanent station, the level of reimbursement is limited to standard class rail fare. If a private motor vehicle is used, the public transport rate of motor mileage is payable within this limit. CAPES car users will be reimbursed the relevant CAPES rate.

14239 Pay Band 2 staff and below who are permanently and compulsorily transferred to a station distant enough from the old station to justify residence, should be paid for travelling time for the initial journey to the new station.

14240-14243 Unallocated.

#### **RENT ALLOWANCES PAYABLE FOR ACCOMMODATION TAKEN AT THE NEW STATION BEFORE TRANSFER**

##### **Eligibility and conditions of payment**

14244 A rent allowance is payable to staff who have been formally notified of a permanent transfer and who incur expense on accommodation taken at the new station before the date of transfer. The allowance is payable from the time the expense is first incurred until the date of transfer. Those staff eligible for this rent allowance are:

- a. married member of staff who obtain lodgings for their own use;
- b. single members of staff who obtain furnished accommodation (including lodgings) or unfurnished accommodation;
- c. married members of staff who have been officially informed of a permanent transfer and obtain temporary or permanent family accommodation (whether furnished or unfurnished).

14245 The rate of allowance payable to those staff in categories a. and b. above will be the actual cost of the rent at the new station, but limited to the rate of retention of rooms allowance. Payment should not normally continue for longer than 4 weeks. However, if the Commission considers that there is justification for payment over a longer period, the period may be extended, following approval by Personnel Services, to 13 weeks.

14246 The rate of allowance payable to those staff in category c. above is dependent upon them still either renting or owning the home formerly occupied at the station from which they are to be transferred. (If, before the date of transfer, the individual ceases to rent or own accommodation at the station from which they are to be transferred, the allowance shall be re-calculated as an additional housing cost allowance.

Under the terms of paragraphs 14370-14401, the allowance will be the rent or mortgage paid at the new station multiplied by the current mortgage interest factor (MIF). The amount payable will be confined within the limit of lodging allowance appropriate to the member of staff's grade and will not normally be payable longer than 13 weeks before the date of transfer.

## **RENT ALLOWANCES PAYABLE FOR ACCOMMODATION AT THE NEW STATION AFTER TRANSFER**

### **Eligibility and conditions of payment**

14247 A rent allowance is payable after transfer if staff have taken up duty at the new station and continue to incur expenditure on accommodation. This covers the following:

- a. a householder necessarily incurs a rent liability at the new station for unfurnished accommodation which cannot be occupied immediately (eg because of an unavoidable delay in removal of furniture);
- b. a householder is unable to terminate a rent liability for temporary furnished or unfurnished accommodation at the new station immediately upon obtaining permanent accommodation there;
- c. a married non-householder receiving an additional housing cost allowance who obtains cheaper accommodation but cannot terminate a rent liability for furnished accommodation at the new station.

14248 The rate of allowance will be the rent of the accommodation at the new station (calculated under the AHCA rules) less, if appropriate, a deduction for any part of the accommodation which is sub-let. **No allowance can be paid during any period when a member of staff is being reimbursed interest charge on bridging finance.**

14249 In all cases, the limit on reimbursement is the rate of lodging allowance appropriate to the member of staff's subsistence classification, and payment can normally continue for up to 4 weeks (or exceptionally at the Commission's discretion, for up to 3 months).

### **Transference of tenancy**

14250 If a member of staff transfers a tenancy, the cost of terminating the liability for the accommodation at the new station may be reimbursed.

14251-14258 Unallocated.

## **MOVING & STORAGE COSTS**

### **Eligibility**

14259 All staff who are compulsorily transferred are eligible for reimbursement of the costs of moving, and of storing furniture and effects.

14260 If a single member of staff, with responsibilities greater than those of the ordinary single member of staff, moves within 3 years of the date of transfer, any relative of that member of staff may be regarded as a dependant for the purposes of the rules relating to removal and storage of furniture and effects.

### **Conditions of payment**

14261 A member of staff may claim reimbursement of the cost of moving furniture and effects to store, pending acquisition of unfurnished accommodation at the new station. The cost of moving furniture and effects to the new station may also be reimbursed and, if necessary, in advance of the transfer.

## Competitive tenders

14262 When furniture is to be removed, 3 written quotations must be obtained. Staff must seek tenders personally from each contractor and should refuse any offer made by a contractor to obtain estimates from other contractors. The Commission will look for evidence that tenders are genuinely competitive.

Staff may accept any tender but, unless there are good reasons for doing otherwise (eg a prospective saving on subsistence allowance), reimbursement will be restricted to the amount of the lowest tender identified (exclusive of VAT) plus the corresponding amount of VAT due, if any.

Tenders should be subject to the conditions under which removals are ordinarily undertaken by contractors and should not include special services (such as taking down or putting up fixtures and re-laying or fitting floor coverings) for which separate arrangements should be made. If an insurance surcharge is imposed for furniture in transit or in store, then it should be treated as part of the removal cost when comparing tenders. The number of van-loads and, whenever possible, the cubic content should be estimated in the tender and shown in the removal account.

Staff must ensure that all tenders bear a certificate by the contractor to the effect that no cash or other inducements (eg trading stamps) have been, or will be, offered by the contractor to the member of staff. Staff may seek tenders from the contractors on the panel used by Bradford and Bingley (BBRS) Relocation even if they do not participate in the Relocation Scheme. Bradford and Bingley relocation provide a complete removal service to staff using their services. BBRS are responsible for obtaining estimates and paying final accounts.

14263 Household furniture and effects, including garden equipment, which belong either to the member of staff or to any dependent member of the household at the time of transfer, may be removed at public expense from the old home to the new; or removed to store at the old station and later to the new home. The Commission may, at its discretion, allow the cost of removal to a store at the new station, provided it is satisfied that no appreciable extra expense is likely to be involved.

14264 The extra cost of insuring furniture in transit, or the full cost of any insurance surcharge that is imposed, may be reimbursed as part of the cost of removal.

14265 Livestock and animals (other than domestic pets) cannot be conveyed at public expense. Any extra expense involved in removing an article of a special character, such as a concert grand piano or immobile vehicle, must also be borne by the member of staff.

14266 Pedal cycles, or motor-assisted bicycles belonging either to the member of staff, or to any dependent members of the household, may be transported to the new station at public expense but a motor cycle or motor car must be driven. In the case of a married member of staff, if the spouse/partner also owns a car, jointly or separately, the public transport rate may be paid in respect of each car, plus the supplementary passenger allowance for each passenger carried, whose fare the Commission would otherwise have paid. Travel costs incurred by any other means will not normally be reimbursed. Mileage allowance cannot be paid in respect of a vehicle belonging to any other member of a member of staff's household. When it would be unreasonable to expect a member of staff to drive the vehicle to the new station (eg exceptionally long journeys by motor cycle, or when an invalid relative could not travel in the vehicle), the Commission may, at its discretion, meet the cost of transportation of one vehicle. Subsistence allowance may be granted if the time taken for the journey to the new station is not unnecessarily long having regard to the vehicle, its passengers and the distance travelled.

14267 When sea travel within GB is necessary, the cost of transporting up to two vehicles may be met.

14268 The refund of removal expenses to a married member of staff who gives up accommodation at the old station, and who moves the family elsewhere other than to the new station, will be limited to the estimated cost of direct removal from the old home to the new home. A similar arrangement will apply (a) for the refund of travelling expenses in the course of removal, (b) the payment of subsistence allowances during removal, and (c) a return visit to supervise removal.

14269 Staff (a) who were sent on detached duty and were told that they would not return to the old permanent station, and (b) who store furniture and effects at the detached duty station, will be refunded at the

total cost of removal (i) from the old permanent station to the detached duty station, and (ii) from there to a new permanent station. The total cost refunded will be within the limit of the estimated cost of direct removal from the old to the new permanent station.

14270 A married member of staff who is transferred in the public interest after taking up first appointment, but is transferred before being joined by the family at the first station, will be paid the extra cost of removal of household furniture and family effects to the new station over the estimated cost of removal to the first station.

### **Storage costs**

14271 If any articles of furniture and effects which are removed at public expense have to be stored, a member of staff may be reimbursed storage charges. Reimbursement will continue only for such time as the Commission is satisfied that the member of staff is making every effort to find suitable accommodation at the new station as soon as possible. Reimbursement will cease in the following circumstances:

- a. if the temporary accommodation is designated permanent; or
- b. when the member of staff moves into unfurnished accommodation.

If the rent of the temporary accommodation occupied at the new station exceeds the rent paid at the old, storage charges may be met in full. If it does not, payment will be restricted to the amount by which the rent being paid at the new station, plus the storage charges, exceeds the rent paid at the old station.

14272 The extra cost of insurance of furniture in store will be treated as part of the storage charges. If an insurance surcharge is imposed, the surcharge may be reimbursed as part of the cost of storage. The cost of unpacking, cleaning and repacking a member of staff's furniture moved to store at public expense may be met after the first 18 months in store, and at intervals of not less than one year thereafter. A member of staff who moves furniture and effects piecemeal (see paragraph 14273), may be reimbursed the cost of storing any balance of furniture while occupying temporary accommodation, subject to the terms of paragraph 14271.

14273 If a householder occupies temporary unfurnished accommodation at the new station, the cost of removing furniture and effects to the new home, and any balance to store, may be paid. Storage may be arranged at the new or the old station, whichever is likely to be the more economical. Similarly, if householders occupy temporary furnished accommodation at the new station, and also necessarily carry out the removal piecemeal, they may be paid the full cost provided the Commission is satisfied that they acted reasonably. This will particularly apply when most of the furniture is moved to store but when small personal effects and articles (such as a cot, pram, television, radio and chairs) are moved to temporary furnished accommodation.

14274 The cost of storage may be reimbursed to married householders who (a) qualify for lodging allowance for temporary accommodation and (b) whose furniture has, in whole or in part, been stored. Storage costs are only payable in these circumstances either if the rent of the accommodation to which the member of staff's family has moved exceeds that which was payable at the old station, or if lodging allowance has been restricted to two-thirds. If the rent of the new accommodation is less than that of the old, storage charges may be reimbursed in full, but the lodging allowance will be reduced by the actual amount of the saving in rent (unless the lodging allowances has already been reduced to the two-thirds rate).

14275-14278 Unallocated.

## **TRANSFER GRANTS**

### **Definition**

14279 A transfer grant is a lump sum payment intended to assist in the replacement (not betterment) of domestic items which could not reasonably be removed from the old residence or could not be adapted for use at the new residence. It can also be used to purchase certain services at the new residence eg connecting telephones, plumbing for automatic washing machines, etc. Such expenses, which are known as 'eligible expenses', are further explained in NIM91. See paragraph 14299 - Income Tax Liability. Details of the current

rate are available from Personnel Services. Changes in rates payable will apply from the date of transfer, not from the date of occupation of home at the new station.

### **Eligibility**

14280 Subject to the exceptions listed in paragraph 14281, a transfer grant is payable to a member of staff qualifying for payment of removal expenses:

- a. on being permanently transferred; or
- b. in the event of a detached duty posting being converted to a permanent transfer; or

### **Exceptions**

14281 A transfer grant is not payable to:

- i. a member of staff who does not qualify for reimbursement of removal expenses;
- ii. a married member of staff who has not moved the family from the home at which they lived whilst serving at a previous station; and who is transferred either back to that station, or to one so near to it that they can rejoin the family there.
- iii. a married or single member of staff who has been permanently transferred again within 6 months of the date of a previous transfer, and who has received a full transfer grant in respect of the earlier transfer;
- iv. married members of staff who:
  - has been permanently transferred again within 6 months of the date of a previous transfer, and
  - has received a transfer grant appropriate to a single member of staff in respect of the earlier transfer, but
  - have not been paid the balance of that grant because they have not been joined by the family at the station in respect of which the transfer grant was paid.

If the staff are joined by the family at the new station, they may be paid the difference between (a) the single member of staff rate of grant previously paid and (b) the amount applicable on the basis of the family circumstances at that date;

- v. single staff who are transferred to a station within daily travelling distance of their parents' home at which they lived whilst serving at a previous station. But that the Commission may, at its discretion, pay a transfer grant in such a case if they are satisfied that the members of staff do not intend to resume living with the parents;

14282 A transfer grant becomes payable when a member of staff has taken up duty and also continuous residence at the new station. The rate of grant payable depends on marital status and whether he/she is regarded as a householder or a non-householder.

14283 The grant paid to married staff will be restricted to the rate appropriate to single staff until lodging allowance ceases as a result of the family joining the member of staff at the new station.

14284 If the payment of lodging allowance ceases for any reason other than that mentioned above, eligibility for payment of the balance of transfer grant does not normally arise but may exceptionally be granted at the Commission's discretion.

14285 If staff are classified as single members of staff but have responsibilities equivalent to those of married staff, they will receive the rate of transfer grant appropriate to a married member of staff. They may, at the Commission's discretion, be paid a grant applicable to a married member of staff if:

- a. they are widowed, divorced or legally separated;
- b. they have legal custody of children;
- c. they are the sole supporters of a dependent relative who resides with them, and are in receipt of full income tax allowance in respect of that dependant.

14286 When two members of staff who are married to each other are transferred at the same time to the same district and are consequently able to set up a new home together, one of them may opt to be regarded as a married member of staff in accordance with paragraph 1618, and may be paid the appropriate married member of staff grant, subject of course to the other conditions of payment being satisfied. In this case, no transfer grant can be paid to the spouse.

### **Repayment of transfer grant**

14287 If staff either resign, or are transferred on voluntary terms within 12 months of qualifying for a transfer grant (or balance of transfer grant), they will normally be required to refund the amount paid. The Commission may exceptionally, at its discretion, allow a grant to be retained if it is satisfied that (a) the circumstances leading to the resignation were unforeseen at the time the transfer grant was claimed, and (b) there are good reasons for allowing the member of staff to retain the amount paid. Similarly, anyone who, within 12 months of qualifying for a transfer grant, returns to live in the house occupied while working at the former station (even though they continue to work at the new duty station) will be required to repay the amount paid.

14288-14298 Unallocated.

### **Income Tax liability**

14299 The Inland Revenue monitors the spending of transfer grants and staff may incur a tax liability if spending does not come within the definition of an 'eligible expense' or the full amount of the transfer grant is not spent on eligible expenses. Full details are given in NIM91 and staff should refer to this instruction before spending any part of the transfer grant.

14300-14307 Unallocated.

### **HOUSING EQUITY**

14308 Except where indicated in paragraph 14309 below, no guarantees may be given on loss on sale of an individual's property.

14309 The Commission may compensate a member of staff for equity loss arising from a permanent move in only two circumstances:

- a. where a relocation company offering a guaranteed sale price for the old property is used, the Commission may finance the difference between the sale price of the old property guaranteed to the member of staff and the eventual disposal price; and
- b. in cases of demonstrable financial hardship, the Commission may offer financial assistance with the shortfall between a mortgage and bridging loan (or both) and the disposal price of the property, or guaranteed sales price where relevant. Any such assistance must be considered for each case on its merits, taking account of the individual's ability to contribute and, in the case of bridging loan shortfalls, the alternative costs to the Commission. Normally this assistance should be in the form of a loan, interest free for bridging loan shortfalls (see paragraph 14316 for limits), interest bearing and/or interest free for mortgage shortfalls.

### **ADVANCES OF SALARY FOR HOUSE PURCHASE**

14310 An interest free loan in the form of an advance of salary may be given where a member of staff:

- a. is purchasing a house at a new station where the average house price is higher than the present location, or
- b. is a first time house purchaser and qualifies under paragraph 14311 and as defined under paragraph 14182,

and has a mortgage shortfall after the maximum mortgage available has been taken up.

### **Eligibility**

14311 An advance may be made to married householders and non-householders, and to single householders and staff with responsibilities equivalent to those of a married person. He/she must also:

- a. apply for an advance within 12 months of the date of transfer; and
- b. be at least 18 years of age at the time of application.

### **Conditions**

14312 Before it will grant an advance of pay, the Forestry Commission will:

- a. make a prior assessment of the individual's health and conduct record;
- b. obtain satisfactory evidence that a house is being bought by the him/her at the new station for their own occupation and that all reasonable attempts have been made to obtain a **maximum** mortgage and that the **maximum** mortgage available will be taken up;
- c. ask them to disclose the net proceeds of the sale of any property at the old station. The net proceeds is the price obtained from the sale of the property less any outstanding mortgage, and previous advance of salary.

### **Other conditions**

14313 In addition, the member of staff must:

- a. give a specific authority for the appropriate deductions from pay;
- b. submit a signed acknowledgement of the debt and an undertaking to repay on demand;
- c. submit valid documentary evidence at the time of application.

Note: The appropriate authority and undertaking forms will be provided by Personnel Services

14314 Staff who are over 50 years old at the time they receive the advance may repay the advance at the same rates as if they had 10 years' service provided that:

- a. it is clear that any eventual net lump sum superannuation benefit would be sufficient to meet the balance outstanding on their last day; and
- b. they give authority in writing for any outstanding balance to be deducted from the superannuation benefits.

### **Applying for an advance of salary**

14315 Application forms are available from Personnel Services. All sections of the application form must be completed.

The necessary documentary evidence should be included and returned to the appropriate Section at least 4 weeks prior to the date of completion/entry.

### **Limits of the amount of advance**

14316 Advances of salary for house purchase will not exceed the equivalent of 6 months' gross salary at the date of transfer. Under **exceptional** circumstances up to 12 months may be granted. Exceptional circumstances would be where someone, for instance, had negative equity on the existing property.

### **Structural repairs to property at the new station**

14317 Where reasonable structural repairs are required to make an older property habitable the Forestry Commission may, at their discretion, include the cost of the repairs in the purchase price.

Applications from staff must include a professional report obtained at the time of purchase detailing the essential works together with two bills of quantity for the necessary work. They must subsequently submit invoices confirming the work has been completed.

### **Repayment of an advance**

14318 Before the advance is made, the member of staff will be told in writing:

- a. that the advance will be repayable over a 10 year period. The monthly deductions will be calculated by dividing the amount of the advance by 120 months. Deduction can be deferred for up to two years from the date of transfer;
- b. that the advance will be repayable on demand but that, without prejudice to the Commission's rights to demand repayment at any time, the intention is to allow repayment to be made over the prescribed period in a. above;
- c. that, in the event of him/her ceasing to be a Civil Servant, repayment must be made immediately; if necessary, recovery will be made from any pay due and from any death gratuity or other pension benefit;
- d. that the advance becomes repayable if the house for which the advance was granted is sold for whatever reason; and
- e. that repayment is required if funds become available at a later date and the member of staff intends to reduce the mortgage. In such a situation the member of staff must first of all repay the advance.

### **Premature Recovery of an advance**

14319 Staff will be required to repay the advance immediately if:

- a. they do not complete the purchase for which the advance was granted;
- b. they are compulsory transferred again but do not purchase a property at the new station;
- c. he/she is dismissed, retires prematurely, resigns or transfers to employment outside the Commission;
- d. he/she is transferred to other employment. It may be possible for staff to arrange for their new employer to settle the debt with the Forestry Commission and the member of staff to settle with them;
- e. they sell or vacate the house for which the advance was granted;
- f. where a civil servant dies while owing an advance of salary, the set-off can be applied against death benefit which is payable under the Forestry Commission Pension Scheme, provided it forms part of the deceased's estate. However where a valid nomination for death benefit exists under the FCPS, the death benefit does not form part of the deceased's estate but is payable direct to the nominee. In this event, the

Commission must make special arrangements for repayment of the outstanding amount of the advance with the executor or administrator of the deceased member of staff's estate.

### **Move of home on further transfer**

14320 Staff who are in receipt of an advance and are transferred again on public interest terms may be allowed a further advance provided they can satisfy all the necessary conditions.

14321 Staff who have received an advance and who move from the house to which it relates may be allowed to continue repaying the advance in the normal way if:

- a. in the event of a compulsory permanent transfer they leave the family in the house and are in receipt of lodging or excess fares allowance; or
- b. they are posted overseas and retain possession of the property with the intention of resuming occupation on their return.

### **Move of home for personal reasons**

14322 Staff who are in receipt of an advance of salary and who subsequently move from that house for reasons unconnected with the original transfer will normally be required to repay the advance. However they **may** be allowed to continue repaying the advance by instalments provided;

- a. they provide full satisfactory documentary evidence to support the continuing need for the advance;
- b. they obtain the maximum mortgage then available to them.

14323-14329 Unallocated.

## **BRIDGING LOANS**

### **Eligibility**

14330 Married and single householders who are owner-occupiers at the old station, and who obtain bridging finance to purchase a house at the new station before the old house is sold, may receive assistance with the cost of bridging finance. The bridging loan must be used to redeem the mortgage on the old property. This assistance does not, however, extend to loans taken out to cover advance stage payments on a house which is being built at the new station.

14331 Charges incurred while arranging bridging loans qualify for the same level of reimbursement as expenses connected with a mortgage or loan.

### **Conditions for reimbursement**

14332 The Commission will need to be satisfied that (a) the amount of the finance obtained is not excessive in the light of the individual's requirements, and (b) that it was reasonable for them to obtain finance in the circumstances; for example:

- a. that they, through no fault of their own, was unable to arrange a satisfactory sale of the house at the old station so as to coincide with the purchase at the new station;
- b. that it was unreasonable to expect him/her to delay further the purchase of a house at the new station on that account; and
- c. that they had no reasonable alternative to obtaining bridging finance in order to raise the necessary capital for house purchase.

14333 Normally, any reimbursement will:

- a. be limited to the lesser of either:
  - i. the valuation obtained on the old property; or
  - ii. the purchase price of the new property.
- b. be the net amount of the interest charges; and
- c. be made only to the extent that the charges do not exceed the reasonable cost of arranging bridging finance from normal commercial sources.

14334 So that the interest to be reimbursed can be readily identified, staff should secure bridging loans through separate personal loan accounts. It should be noted that finance obtained by way of a bank overdraft does not qualify for income tax relief.

14335 Reimbursement should not normally be necessary for longer than 3 months. However, the Commission may, at its discretion, continue reimbursement for more than 3 months if it is satisfied that he/she is (a) actively trying to sell the property at a reasonable price in order to obtain relief from the bridging finance commitment, and (b) is having exceptional difficulty in selling the house at the old station (eg the attempted sale coincides with a slump in the housing market).

14336 Staff must repay a bridging loan immediately from the proceeds of the sale of the house at the old station. Reimbursement of net interest charges after the date of the sale should not be necessary if the solicitor obtains a banker's draft to enable redemption of the bridging loan on the date of the sale. Staff should emphasise to their solicitor that this method of payment should be arranged. The Commission may consider reimbursement beyond the date of the sale if it can be shown that any delay in closing the bridging loan account was unavoidable. If the house should sell for less than the amount of the bridging loan, assistance up to the date of the sale will not be withheld for that part of the loan which exceeds the sale price. However any shortfall between the selling price and the amount of the bridging loan is the member of staff's responsibility. For further information on Bridging Finance see NIM72.

14337 Before entering into any commitments on bridging loans, staff should first consult their Personnel Section to establish the amount of bridging finance that the Commission is prepared to support. Where the Commission agrees to grant assistance, members of staff are advised to seek bridging finance only from a clearing bank, or from another reputable institution charging no more than the approved rate of interest.

14338 Unless there is an urgent need to move house, the Commission considers that a property should be on the market for a minimum period of 3 months before reimbursement of bridging loan interest will be considered.

14339 Applications for assistance should be made in writing to the appropriate Personnel Section. The application should explain in detail why the applicant considers it necessary to purchase a home at the new station before the property at the old station is sold. An explanation of efforts to sell the old home should be given, together with full details of all offers received. The following information must also be supplied:

- a. The estimated selling price of the home at the old station and the date the property was placed on the market;
- b. The amount of mortgage to be redeemed on the home at the old station;
- c. The address and purchase price of the new property;
- d. The amount of the proposed new mortgage and of any advance of salary;
- e. The nature of the bridging loan contemplated (ie the amount of the loan, the name of the lender and the rate of interest) and the amount of any arrangement fee to be charged by the lender.

The application must be supported by written evidence from estate agents or surveyors of the reasonableness of the asking price. Failure to provide any or all of the information requested may result in a delay in processing the application for which the Commission will not accept any liability.

14340 The Commission will regularly review all cases where bridging loan interest is being reimbursed. To ensure that members of staff are maintaining all efforts to sell at a reasonable price, they must supply particulars of all offers to purchase, and must periodically obtain and submit written confirmation that the asking price remains reasonable. In the light of the evidence submitted during these reviews, the Commission will consider whether it is reasonable to continue to give assistance. Where appropriate, staff will be asked to consider reducing the asking price to secure a sale.

14341 Where a member of staff is being assisted with the cost of bridging finance, and where the house at the old station has remained unsold for a considerable period the Commission will request an update of the District Valuer's valuation. If, as a result of this revaluation, or because of other considerations, members of staff are required to reduce the asking price to secure a sale, entitlement to additional housing cost allowance, or to an advance of salary, will be reassessed.

14342 Staff should also refer to NIM72 Bridging Finance before taking out a loan.

14343-14344 Unallocated.

## **LEGAL EXPENSES OF HOUSE PURCHASE AND SALE**

14345 Married and single staff who are householders at the old station are eligible for reimbursement of the legal and other expenses of house purchase and sale. This eligibility is subject to the purchase of a house at the new station, and/or selling a house occupied at the old station immediately before the date of transfer; and either or both being a necessary consequence of the transfer. Staff should use a solicitor from the approved Panel of Solicitors but where they choose not to, reimbursement will be restricted to the Panel solicitors fee level.

### **Conditions of payment of purchase**

14346 The following reasonable vouched legal and other expenses may be reimbursed:

- a. Solicitors' fees (up to the maximum of the Solicitors Panel fee costs);
- b. Stamp duty (if any);
- c. Land registration fees;
- d. Incidental expenses charged by solicitors;
- e. Expenses connected with a mortgage or loan, including a mortgage guarantee and survey fees (but excluding mortgage brokers' fees and interest);
- f. Cost of private survey;
- g. Cost of electrical wiring and drains tests;
- h. Value Added Tax;
- i. National House Building Council inspection fees, certificate charge and top-up premium for cover against inflation.

If members of staff subsequently purchase again at the new station for reasons unconnected with the original transfer, they cannot be reimbursed any legal or other expenses.

14347 The Commission may consider reimbursement where legal costs and survey fees are incurred on a proposed purchase which does not take place. In considering reimbursement on an abortive purchase and/or

sale, the Commission must be satisfied that the costs were reasonable in relation to the work done, and to the stage that was reached before the purchase or sale was abandoned.

Claims for abortive expenses must be accompanied by a minute setting out all the reasons why the purchase or sale was not completed, and supported, where possible, by estate agents' or solicitors' letters.

### **Interest on loans**

14348 A transferred individual, borrowing money under commercial arrangements to meet the deposit payable on purchase of a house, may be reimbursed the interest (net of tax) charged on the loan. This applies solely to money borrowed for the deposit (normally 10% of the purchase price) that is held by the solicitor between the exchange of contracts and completion of purchase. This provision does not apply to any initial deposit that may be paid to the estate agent or other person(s) as stakeholder; nor does it extend to any interest charges levied on money still owed after the date of completion.

14349 Unallocated.

### **Legal expenses on sale**

14350 All reasonable vouched legal and other expenses of sale may be reimbursed, including expenses of advertising where an estate agent or auctioneer is not employed. Where an estate agent or auctioneer is employed and the member of staff is charged for advertising costs in addition to a fee vouched costs may be reimbursed, but only if those costs were necessarily incurred to expedite a sale on reasonable terms. Staff should clearly establish with the agent or solicitor that no advertising should be undertaken at the Commission's expense without the agreement of the appropriate Personnel. If the market situation is such that a sale on reasonable terms would benefit from advertising, Personnel may reimburse vouched expenses up to £400. If costs are likely to exceed this ceiling Personnel should examine the case and further advertising may be authorised in £200 blocks.

14351 If staff let their house at the old station at the time of transfer, they are not entitled to reimbursement of any expenses connected with house sale if they subsequently sell the property. But, if the house is let because he/she is posted overseas, reimbursement may be allowed of actual reasonable legal expenses incurred in drawing up a tenancy agreement to comply with the condition, governing repossession, required by the 1974 Rent Act. On his/her return, the legal expenses, estate agents' fees, related to the sale of the old house, if the sale is necessary because of the location of the new permanent station, will also qualify for reimbursement.

NB: Compensation cannot be granted for any loss incurred on sale.

14352 If it is the practice for the buyer to pay legal expenses and estate agents' (or auctioneers') fees, or some part of them, an individual will be allowed to benefit in accordance with paragraph 14350.

### **Redemption of mortgage penalty**

14353 If an unavoidable payment of a penalty is incurred as a result of an early redemption of mortgage (other than interest in lieu of notice, see paragraph 14355), and the payment is regarded as interest for tax purposes, the net of tax charge may be reimbursed at the Commission's discretion, subject to a maximum limit of 3 months' net of tax interest on the balance of the mortgage outstanding. If the member of staff produces evidence that such a penalty is not regarded as interest for tax purposes, the penalty may be met in full, within a maximum of 3 months' interest on the balance of the mortgage outstanding.

14354 The mortgage is subject to a condition requiring a period of notice of redemption, in respect of which interest is payable, a member of staff may be reimbursed the net of tax interest charged, subject to a maximum reimbursement of 3 months' net of tax interest on the balance of the mortgage outstanding. This is subject to the following conditions:

- a. that they give notice of redemption on being informed of the impending transfer; and
- b. that they sell the house during the period of notice; and

- c. that they acquire family accommodation at the new station before the period of notice expires.

### **Tenancy agreement and agents' fees**

14355 This paragraph deals with the reasonable vouched costs of a tenancy agreement, and with estate agents' fees which can be identified as such for the rental of furnished or unfurnished accommodation at the new station, and which may legally be charged. Such costs may be reimbursed, irrespective of a member of staff's marital status and whether he/she is a householder or non-householder. Such costs may be reimbursed on only one occasion in connection with each transfer. Payment will not be made to a single member of staff who goes into lodgings as distinct from furnished accommodation.

### **Mortgage indemnity insurance**

14356 Staff who are posted overseas, and who let their houses in the UK, may be reimbursed the cost charged to them of any premium paid by a building society for an indemnity insurance against a mortgagor's default in mortgage repayments in the event of failing to gain repossession of the house.

14357-14359 Unallocated.

## **CONTINUING COMMITMENT ALLOWANCES FOR ACCOMMODATION AT THE OLD STATION**

### **Eligibility**

14360 This allowance may be payable to married members of staff and single householders when they take up accommodation at the new location with their family, and to single non-householders from the date of transfer, provided the following conditions are met:

- that there is a double housing commitment; and
- that the property at the old location is up for sale, or notice has been given for rented property.

14361 Unallocated.

### **Calculation of the allowance**

14362 The calculation of the allowance is based on the actual mortgage or rent at the old station (not the estimated selling price). Where staff are being reimbursed net interest charges on bridging finance, mortgage payments will be excluded from the calculation.

14363 The amount of the allowance will not exceed the rate of lodging allowance appropriate to the member of staff's subsistence classification.

14364 If any part of the previous accommodation is sub-let, the amount of rent received from the letting should be deducted from any continuing commitments allowance payable.

14365 Payment of the allowance should not normally continue for more than 3 months. The Commission may, however, at its discretion, pay for a longer period provided it is satisfied the member of staff could not terminate the mortgage or rent liability on satisfactory terms within this period.

14366 If a tenancy is transferred in order to terminate a rent liability, the Commission may reimburse the costs resulting from that transfer. The Commission may also reimburse staff who are tenants of co-ownership properties for outstanding rent which they pay to rescind their tenancy agreement when:

- the tenancy agreement specifies that the property must be occupied for a minimum period during which the tenant will be liable for the rent for the whole of that period if the tenant moves; and

- he/she is obliged to move as a result of a compulsory transfer and is paying the outstanding rent to avoid a double commitment; and
- he/she has acted reasonably.

14367 Payment of Additional Housing Cost allowance, continuing commitments allowance, or reimbursement of furniture storage charges which arose from a former transfer, may continue to be paid as long as a member of staff's family remains at the old station. However, payment of Additional Housing Cost allowance arising from a former transfer should cease when entitlement to Additional Housing Cost allowance for the current transfer begins.

14368 If single staff (a) qualify under the terms of paragraph 14194 as having responsibilities substantially greater than those of the ordinary single member of staff, and (b) they cease to be paid night subsistence allowance, they may be paid a continuing commitments allowance, at the same rate as retention of rooms allowance. This allowance will be paid for up to 12 months, providing that dependants continue to live in the accommodation occupied at the old station.

14369 Unallocated.

## **ADDITIONAL HOUSING COST ALLOWANCE (AHCA)**

### **Eligibility**

14370 Staff may be eligible for AHCA when:

- they move home in the public interest; and
- the average cost of housing in the new area is more expensive as determined by the prices published in the Annex to NIM22;
- the average cost of housing in the new area is the same as the old but outgoings are greater at the new station;
- outgoings at the new accommodation by way of mortgage or rent, water rates, council tax and buildings insurance necessarily exceed those incurred at the old accommodation.

For further information on AHCA see NIM22.

### **Overall ceiling**

14371 There is a financial limit to the amount of total annual AHCA payments:

- the ceiling is calculated on the basis of the average property price differentials multiplied by the mortgage interest factor (MIF).
- within the ceiling, the maximum amount of AHCA that an individual may receive should reflect necessary additional outgoings by way of rent, mortgage interest, council tax, water rates and insurance.

### **Limit to mortgage or rent**

14372 To find the additional mortgage or rent limit for a particular move, you should apply the following formula:

- the average price in the area in which the old house is located should be compared with the average price for a similar type of property in the area in which the new home will be located. The average prices, by local authority district, are published in NIM22, updated at 6-monthly intervals, and are available from Personnel Services. Where the average price is higher at the new location, the maximum additional mortgage or rent that may be taken into account when calculating AHCA will be the difference in the average prices.

- other outgoings (buildings insurance, council tax and water rates) should also be taken into account when calculating AHCA.

Where the average price for a property of similar type is higher at the new location and:

- the actual prices of the old home are both either 25% more or 25% less than the listed average price at each location, the maximum additional mortgage should be calculated as set out in Annex 3.
- this arrangement is designed to take account of the fact that both homes may be significantly above or below the average list prices due to local factors which can affect property prices.

14373 Where the average price is the same or lower at the new location, AHCA may be payable on other outgoings, such as buildings insurance, council tax and water rates.

### **Members of staff divorcing or separating on transfer**

14374 AHCA will not be used to cushion staff from the consequences of factors unrelated to permanent transfer. AHCA will, therefore normally be calculated on the full sale price and mortgage or rent payments of the property at the old station. The Commission does, however, have discretion to calculate AHCA using a share percentage of the old station costs if this is justified.

### **AHCA FOR HOUSEHOLDERS**

#### **Conditions of payment**

14375 AHCA is a taxable allowance and is payable to householders over a total period not exceeding 9 years. This cycle of eligibility commences from either the date on which he/she occupies the permanent accommodation or the first anniversary of the date of transfer, whichever is the sooner.

14376 Married staff may be paid a rent allowance for permanent accommodation taken at the new station before transfer while he/she and family still live at the old station. The date on which this rent allowance becomes payable will be the date upon which the cycle of eligibility for AHCA commenced.

14377 Any lodging allowance, excess fares allowance or AHCA for temporary accommodation paid beyond the first anniversary of transfer will count against payment of AHCA.

14378-14382 Unallocated.

#### **Calculation of AHCA for householders**

14383 AHCA for owner-occupied, freehold and leasehold accommodation will be based on the following additional outgoings at the new station:

- the amount of additional mortgage obtained to purchase the property at the new location multiplied by the MIF. The amount to be taken into account should not exceed the maximum calculated in paragraph 14371, and account will be taken only of the additional amount reasonably required to fund a purchase.
- the annual ground rent at the date of removal/occupation (for leasehold properties).
- any annual insurance premium on the house structure applicable at the date of removal/ occupation.
- water rates;
- council tax.

14384 Staff are expected to use the equity available from the sale of their old property to fund the purchase of their new station property. There may be occasions, however, when a larger mortgage may need to be

taken on in order to reserve part of the equity for essential structural repairs on the new property. This must always be discussed, in the first instance, with the appropriate Personnel Section.

14385 Once calculated, the amount of AHCA will not be revised except to take account of MIF changes. The allowance will be payable in full during the first 5 years and, on the fifth and each successive anniversary, it will be reduced by one-fifth.

14386 Staff moving from rented to purchased accommodation will not normally qualify for AHCA. There may be occasions however, where a member of staff has no option but to purchase on transfer and in these circumstances the Commission has the discretion to pay AHCA but limited to what would have been payable if suitable rented accommodation had been secured. Within this ceiling, AHCA is based on the amount of the additional mortgage taken out, multiplied by the MIF, plus any other reckonable items less the outgoings of rent, water rates, etc at the old station. This sum will also be subject to the property price differential restrictions and to the overall ceiling.

#### **Members of staff moving from owner-occupied to rented accommodation**

14387 The Commission has discretion to pay AHCA where staff move from owner-occupied to rented accommodation, but will need to consider the benefits from interest accruing on sale capital. If there is a case for paying AHCA, it will be based on the rent plus other outgoings at the new station less the mortgage multiplied by the MIF plus any other reckonable items at the old station. The rate payable will be subject to the property price differential restrictions and to the overall ceiling.

#### **Members of staff returning from Overseas Postings**

14388 Staff who have sold their property prior to or whilst serving overseas, and then return to an office in the UK within reasonable travelling distance of the same duty station, will not be eligible for AHCA.

14389 If, having sold their property, they are posted to a new station within the UK, AHCA will be calculated as if he/she had retained the property type previously owned at current values. The calculation will take account of both the old mortgage and the interest from the investment of the sale proceeds. For staff retaining their old property, but who are transferred on return to the UK, AHCA will be calculated normally.

#### **AHCA in payment from a previous transfer**

14390 If AHCA was payable at the old location at the date the accommodation there was given up, the following procedures will apply:

- If the individual was owner-occupier at the old station, entitlement to AHCA will be calculated in the normal way. Payment of the old rate of AHCA will continue in parallel with the new rate, but will not be paid beyond the date on which it would otherwise have ceased. The two payments together will be subject to the overall ceiling. Payments that are restricted by this ceiling may be revised individually when periodic changes to the MIF are announced by Chessington Computer Centre. If no fresh entitlement arises and the second move is to a lower priced area, the old rate of AHCA will be abated. Any abatement will be based on the average house price differential for the relevant type of house in locations involved in the current move. The maximum abatement will be equivalent to the MIF multiplied by the differential. Any revised payment will not be payable beyond the date on which the original payment was due to cease.

14391 Where the individual occupied rented accommodation at the old station, if a fresh entitlement arises, it will be calculated in the same way as for owner-occupied accommodation (paragraph 14397). If no fresh entitlement arises, the old rate will be abated by the amount of any reduction in outgoings for roughly equivalent accommodation at the new location. Any revised repayment will cease on the date on which the original payment was due to cease.

14392 For those staff posted overseas who retain their UK home and who have AHCA in payment from a previous transfer, payment of the allowance will be suspended while he/she is serving overseas. On return to the UK, AHCA will continue at the point that would have been reached if it had not been suspended during the period overseas. The original total period of payment will not be exceeded.

14393 Staff in receipt of AHCA for permanent unfurnished accommodation who move to other permanent unfurnished accommodation whilst at the same duty station may continue to receive this allowance. However, there will be a re-assessment of the allowance in accordance with paragraphs 14383-14387. The calculation will be made as if the new accommodation had been the original permanent unfurnished accommodation. If the recalculation produces a higher figure it will be ignored but, if it produces a lower figure, the AHCA will be abated by the relevant amount. Where annual reductions are necessary, they will be calculated to ensure that the reductions are in equal steps and that the allowance is extinguished on the ninth anniversary of the date on which the cycle commenced. The new rate of allowance will be paid with effect from the date on which the new accommodation is occupied. No allowance is payable if the individual moves from permanent accommodation, for which no AHCA is payable, to new accommodation at the same station.

### **AHCA on Unpaid Leave**

14394 Payment of AHCA will cease during periods of unpaid leave. On return to duty, the AHCA will recommence at the point which would have been reached had payment continued. Similarly, payment of AHCA will cease during periods of unpaid maternity leave but the total period during which AHCA is paid should not be reduced. AHCA should commence on return to work and continue for the balance of the payment cycle. In effect, this will mean the original 9 years payment period will be extended by the total length of any periods of unpaid maternity leave. This provision applies only to unpaid maternity leave, and not to other forms of special unpaid leave including career breaks.

### **AHCA FOR NON-HOUSEHOLDERS**

14395 AHCA may be paid to staff who were non-householders at the old station and who occupy furnished accommodation at the new station, provided the new rent exceeds that paid at the old. The allowance is payable for up to 3 years commencing from the date of transfer. If he/she was paid a rent allowance for permanent accommodation secured before transfer, the date on which this allowance became payable should be regarded as the date of transfer. Similarly, any period during which he/she is paid LA and EFA will also count against the period of entitlement to AHCA.

14396 At the Commission's discretion, AHCA may be payable for a move from furnished accommodation at the old station to unfurnished accommodation at the new station. In these circumstances, the allowance will be restricted to half the appropriate rate of lodging allowance.

14397 Payment of AHCA to non householders will continue whilst the individual can satisfy the Commission that genuine efforts are being made to secure cheaper accommodation. The increase in rent to be used in calculating AHCA will be subject to the appropriate average property price differential for the two areas, multiplied by MIF, and subject to the overall ceiling. Exceptionally, the Commission may pay a higher level of AHCA, but confined within the overall ceiling in instances where local circumstances mean it is impossible for him/her to obtain suitable rented accommodation without incurring outgoings by way of rent etc significantly above the limit based on the property price differential. Any assistance for those moving between rented accommodation should be based on comparisons between commercial and/or actual rents. Once calculated, the allowance should be paid in full for the first year, at two-thirds rate for the second year and one-third rate for the final year.

### **AHCA FOR TEMPORARY ACCOMMODATION**

14398 AHCA may be payable to householders when temporary accommodation is occupied at the new station, and his/her outgoings on that accommodation by way of rent and insurance payable, exceed similar outgoings for accommodation occupied at the old station. Once calculated, the allowance will not be altered to take account of any change in the actual rent paid. Both married and single householders are eligible for AHCA for temporary accommodation, but the married member of staff must be joined by the family in the temporary accommodation to qualify. They must satisfy the Commission that there are good reasons for regarding the accommodation as temporary and that it is not possible to obtain suitable permanent accommodation. Once it has commenced, payment of this allowance will be reviewed every 6 months to determine whether continued payment is justified.

14399 The limit of AHCA for temporary accommodation is subject to the appropriate average property price differential for the two areas multiplied by the MIF. The allowance paid is based on rent plus other outgoings at the new station less the rent or mortgage multiplied by MIF, plus any other reckonable items paid at the old station. Water rates will be included where paid, and council tax, but charges for heating, lighting and services will be excluded. Where temporary furnished accommodation is occupied, payment will be restricted within the appropriate rate of lodging allowance.

14400 The maximum period during which AHCA will be paid for temporary accommodation is 3 years. This cycle of eligibility commences from the date of transfer except where a rent allowance is paid for accommodation secured before transfer, and the member of staff subsequently goes on to receive AHCA for temporary accommodation. In this case the date from which the rent allowance was first paid will be regarded as the date on which the cycle of eligibility for temporary AHCA commenced. If a householder moves from temporary furnished accommodation at the new station to temporary unfurnished accommodation there within 3 years of the date of transfer, AHCA in respect of the temporary unfurnished accommodation should be calculated as in paragraph 14399. Payment for unfurnished accommodation will not be restricted by lodging allowance limits, but will be subject to the Commission being satisfied that his/her reasons for regarding the unfurnished accommodation as temporary are reasonable. On the third anniversary of the date of transfer, the temporary accommodation will be treated as permanent accommodation, and AHCA will be paid accordingly. Where temporary accommodation which is being treated as permanent accommodation is furnished, the allowance should be reassessed as though the accommodation were unfurnished. However, no adjustment should be made in respect of the payments made during the period when the accommodation was recognised as temporary.

14401 If married staff occupy hotel accommodation or lodgings with their family after their entitlement to NSA has ceased, half the combined charges for food and accommodation will be regarded as the 'rent' element in assessing any AHCA payable.

14402 Unallocated.

## **HOUSING COST SUPPLEMENTS (HCS)**

14403 Since AHCA became a taxable allowance in April 1993 and the ceiling of £30,000 in respect of maximum additional mortgage was limited, Housing Cost Supplements ceased to apply for any new cases after this date. Staff already in receipt of HCS will continue to receive payment until its normal expiry or their circumstances change whereby they no longer qualify. The period of payment and the method of tapering is the same as that for AHCA as referred to in Para 14385. Any enquiries should be addressed to your Personnel Section.

## **OTHER ADMISSIBLE EXPENSES**

### **Assistance for children unable to transfer with parents for educational reasons.**

14404 Assistance will be given where it is necessary for a transferred member of staff, for educational reasons, either to leave a child at the old station, or for the child to be sent to the new station in advance of the family move. Financial assistance will be given only if the child has entered or is about to enter a course of study leading to an important examination (eg GCSE or 'A'/'H' level examinations or equivalent). In the case of a child remaining at the old station, the head teacher should confirm that the child has entered the period of study leading to the examination, and that a family move would be prejudicial to the child's examination prospects.

14405 Half the vouched board and lodging costs incurred in maintaining the child will be reimbursed, provided the local education authority – either at the old or new station – is offering no assistance with such costs, or with school boarding costs for the child. There is a ceiling on the amount which will be reimbursed and Personnel Services will advise. The period during which assistance with lodging costs may be given will be determined by the Personnel Section and staff should contact them for further information before making any arrangements.

14406 Reasonable travel expenses incurred by the child between school and home at the beginning and end of term, and also the cost of one return journey between school and home during each term may be reimbursed within the limit of standard class fares only.

### **Day School Fees**

14407 Married staff may be reimbursed day school fees in the following circumstances:

- a. when the child's travel expenses to the new station are met from public funds; and
- b. when double payment necessarily arises because fees for the school at the new station are incurred in addition to fees for the school at the old station, but which have already been paid to cover the remainder of the term current at the time of the family move.

14408 The following will be reimbursed:

School fees which are demanded in lieu of notice, or fines which are imposed for not proceeding with the education of the child at the old station. Reimbursement is subject to the production of evidence which satisfies the Commission that the member of staff has made every effort to reduce the liability for such payments.

14409 Unallocated.

## PERMANENT TRANSFER ALLOWANCES

### Summary of Allowances which may be payable on permanent transfer

(The information listed here does not supersede the detailed instructions contained in the text. It is only given as a general guide to possible entitlements, and it is subject to the specific rules governing eligibility for the various allowances and reimbursements.

	Paragraph
1. MARRIED HOUSEHOLDERS	
a. Excess fares (assisted travel)	14218
b. Travelling, Subsistence and Lodging Allowances	
i. Preliminary visit before date of transfer	14235
ii. Night subsistence and Lodging Allowances, or Excess Fares in lieu, after transfer but before removal of household	14236
iii. Free passes to home at old station while in receipt of Night Subsistence or Lodging Allowance.	14072
iv. During removal of household	14237
c. Rent allowance for:	
i. Accommodation at new station taken before transfer	14244
ii. Accommodation at new station after transfer (overlapping rent allowance)	14247
d. Cost of removal and storage of furniture and effects and vehicles	14259
e. Transfer grant	14279
f. Advances of pay for house purchase	14310
g. Reimbursement of interest charges on bridging finance (owner occupiers at the old station only)	14330
h. Legal etc expenses of house purchase and sale (within limits of solicitors panel)	14345
i. Tenancy agreement and agents' fees	14355
j. Continuing commitments allowance for accommodation at the old station	14360
k. Payment towards lodging and travelling costs of a child unable, for educational purposes, to accompany parents on permanent transfer	14404

I. Additional Housing Cost Allowance (AHCA)	
i. Temporary accommodation	14398
ii. Permanent accommodation	14370
2. MARRIED NON-HOUSEHOLDERS	
a. Excess fares (assisted travel)	14218
b. Travelling, Subsistence and Lodging Allowances	
i. Preliminary visit before date of transfer	14235
ii. Night Subsistence and Lodging Allowance, or excess fares in lieu, after transfer but before removal of household	14236
iii. Free passes to home at old station while in receipt of Night Subsistence or Lodging Allowance	14072
iv. During removal of household	14237
c. Rent allowances for:	
i. Accommodation at new station taken before transfer	14244
ii. Accommodation at new station after transfer (overlapping rent allowance)	14247
d. Cost of removal and storage of furniture and effects and vehicles	14259
e. Transfer grant	14279
f. Advances of pay for house purchase	14311
g. Tenancy agreement and agents' fees	14355
h. Continuing commitments allowance for accommodation at the old station	14360
i. Payment towards lodging and travelling costs of a child unable for educational purposes to accompany parents on permanent transfer	14404
j. Additional Housing Cost Allowance (AHCA)	14395
3. SINGLE HOUSEHOLDER	
a. Excess fares (assisted travel)	14218
b. Travelling and Subsistence Allowances:	

i.	Preliminary visit before transfer	14235
ii.	Subsistence allowance after transfer while searching for accommodation at the new station or excess fares in lieu	14236
iii.	Free passes to home at the old station	14072
iv.	During removal of household	14237
c.	Rent allowance for:	
i.	Accommodation at the new station taken before transfer	14244
ii.	Accommodation at the new station after transfer (overlapping rent allowance)	14247
d.	Cost of removal and storage of furniture and effects and vehicles	14259
e.	Transfer grant	14279
f.	Advances of pay for house purchase	14310
g.	Reimbursement of interest charges on bridging finance (owner occupiers at old station only)	14330
h.	Legal etc expenses of house purchase and sale	14345
i.	Additional Housing Cost Allowance	
i.	Temporary accommodation	14398
ii.	Permanent accommodation	14370
4.	SINGLE NON-HOUSEHOLDER	
a.	Excess fares (assisted travel)	14218
b.	Travelling and Subsistence Allowances:	
i.	Subsistence allowance after transfer while searching for accommodation at the new station	14236
ii.	Free passes to home at the old station while in receipt of Night Subsistence Allowance and after relocation	14072
c.	Rental allowance for accommodation at new station taken before transfer	14244
d.	Cost of removal and storage of furniture and effects and vehicles	14259

e. Transfer grant	14279
f. Additional Housing Cost Allowance (AHCA)	14395

**PERMANENT TRANSFER ALLOWANCES**

**SPECIAL LEAVE : TRANSFER AND RESETTLEMENT**

1. Provided that assistance is allowed under the permanent transfer provisions, then special leave with pay, within the limits shown in the table below, may be granted to a member of staff who is being permanently transferred in the interests of the Commission, and to the spouse if both are civil servants and being permanently transferred together. A member of staff's spouse qualifies whether he/she accompanies the member of staff or carries out the tasks on their behalf.

**LIMITS OF SPECIAL LEAVE WITH PAY**

PURPOSE	MARRIED HOUSEHOLDER MEMBER OF STAFF	CIVIL SERVANT SPOUSE OF MEMBER OF STAFF	SINGLE HOUSEHOLDER
Preliminary visit to the new station to obtain accommodation.	5 days	5 days	5 days
OR			
To search for accommodation after transfer to the new station, when no preliminary visit has been made. Reasonable evidence is required that the leave is used for this purpose.	5 days	5 days	5 days
PLUS			
To supervise removals			
Up to 3 days depending on distance. Please note that the leave is granted for the purpose of supervising removals only and not for unpacking. SPL will therefore be limited to the number of days that the removal company takes to complete the move.	1-3 days	NIL *	1-3 days

\* In the event that both partners are Civil Servants, only one will qualify for SPL to supervise removals

## PERMANENT TRANSFER ALLOWANCES

### ADDITIONAL HOUSING COST ALLOWANCE – THE 25% RULE

1. This rule should be applied when:
  - the actual prices of the old and new properties are both either more than 25% above or more than 25% below the listed average for properties of their type in each location; and
  - the listed average price for properties of similar type at the new location is higher than at the old location.
2. In these cases the maximum additional mortgage should be calculated as follows:
  - a. the normal calculation will first be made;
  - b. the result of a. will then be adjusted by adding or subtracting, as appropriate, the result of the following formula;

$$\frac{A - (B + 25\%) \times (C - B)}{B}$$

Where A = selling price of old property

B = average price for that property type in old area

C = average price for that property in new area

3. If the selling price is not known when AHCA is claimed in respect of accommodation at the new location, the current estimated value of the property at the old location should be used in the computation.
  - = the computation should be reassessed on the basis of the actual selling price when the property at the old location is sold;
  - any necessary extra payment or recovery should be made.
4. 'Redemption money' paid to redeem feu duty or ground burden at the time of sale on properties sold in Scotland should be deducted from the sale price.

**PERMANENT TRANSFER ALLOWANCES****ADDITIONAL HOUSING COST ALLOWANCE**

## EXAMPLES OF 25% RULE CALCULATIONS

**Example a:**

Where the actual prices are more than 25% above the listed averages for both locations.

Selling price of old property £72,000  
 Average price for property type in old area £50,000  
 Average price for same property type in new area £70,000  
 Purchase price of new property £92,000

a. i. Normal maximum additional mortgage for AHCA purposes:

$$£70,000 - £50,000 = £20,000$$

$$\text{ii. } \frac{72,000 - (50,000 + 25\%) \times (70,000 - 50,000)}{50,000} = £3,800$$

Maximum additional mortgage to be taken into account in calculating AHCA:

$$£20,000 + £3,800 = £23,800$$

**Example b:**

Where the actual prices are more than 25% below the listed averages for both locations:

Selling price of old property £35,000  
 Purchase price of new property £55,000  
 Same locations and property type as Example a.

a. i. Normal maximum – £20,000

$$\text{ii. } \frac{35,000 - (50,000 - 25\%) \times (70,000 - 50,000)}{50,000} = (-)£1,000$$

Maximum additional mortgage to be taken into account in calculating AHCA:

$$£20,000 - £1,000 = £19,000$$