

Travel & Expenses

1. Introduction

For the FC to operate effectively, employees sometimes need to travel away from their normal work location to carry out the organisation's business. The aim of this procedure is to explain:

- the considerations you should make when embarking on business travel; and
- how travel & expenses (T&E) costs will be reimbursed, including claiming and approval requirements.

There are a wide range of issues to cover within the subject of Travel & Expenses, therefore, to help you navigate through this procedure, the structure is as follows:

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This procedure supports the T&E Policy which confirms that expense payments only reimburse you for the **necessary**, **additional** and **actual costs** that you incur as a result of official business. The guiding principle governing the payment of T&E is that no reimbursement is appropriate unless extra expenditure is necessarily incurred. You should aim to keep total expenses to a minimum.

Many hotels and shops have incentive schemes that offer points which can be exchanged for goods. You must not collect points or sign up to any reward schemes for personal gains if you are incurring expenses that will be reimbursed by the FC. If you travel regularly by air on FC business, you may accrue air miles as long as you use them solely for FC business travel. See [Section 2.3.2](#) for further details on air travel.

The policy still applies even if the cost of T&E may be recovered from fees or other charges if the FC is contracted for services.

It is important to highlight that HM Treasury guidelines stipulate that T&E policies across the Civil Service must not cover every eventuality. Therefore, flexibility within boundaries is a feature of the FC's T&E Procedure and this will require a degree of management discretion in certain circumstances.

2. Business Travel

Business travel means travel for the purpose of official business to a temporary workplace or between two permanent workplaces. This includes attending training course, emergency callouts from home or any workplace to attend to forest fires or other similar emergencies. Although the FC classes some travel to attend interviews, promotion boards, and grievance hearing as business travel, these are not considered as business travel for HMRC travel tax purposes. Any reimbursement for these will be subject to tax and National Insurance Contribution (NIC) but the FC will pay any tax and NIC due.

Travel between your home and your permanent workplace(s) is considered a 'Private Journey'. Therefore, callouts from home to attend to alarm calls or emergencies at your permanent workplace(s) are not considered as business journeys. However you may be reimbursed for this if you are required to undertake this journey out with your normal working pattern. In this circumstance, reimbursement represents a taxable benefit, but the FC will bear the tax and NIC. For more information, please refer to [HR Guidance – Definition of Terms](#).

The normal means of business travel are:

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

2.1 Business Travel Considerations

You should travel by the most economical route and means available. However, you must also take into account the impact on your health and wellbeing, the environment, and organisational efficiency.

2.1.1 Need to Travel

The question “is the journey really necessary?” should always be asked. For example: would telephone; email; or video-conference facilities be used with less cost and carbon impact? Travel time can be time consuming and costly, not to mention the effect on the environment.

There are video conferencing facilities at many of the FC’s larger offices (e.g. Silvan House, NRS, Alice Holt, Inverness, Dumfries, and Bristol). If you don’t have a facility in your own office you may be able to use the facilities at one of these larger offices. Many FC offices have ‘AudioPod’ facilities which allow for voice conference calls, and these can also be used as an effective means of holding meetings and reducing the need to travel.

2.1.2 Planning Travel

If travel is necessary, make best use of resources and minimise T&E expenditure by:

- limiting participants to those who are essential;
- making best use of time, e.g. working whilst travelling if possible and arranging additional work/meetings at the location you’re travelling to in order to avoid separate trips;
- choosing the most cost effective venue for meetings, served by public transport wherever practical;
- planning an itinerary which follows the most effective geographical route;
- considering comparative costs of different travel options; and
- planning as early as possible to take advantage of cheaper fares.

Where possible, you should agree your business travel & likely T&E costs with your Manager, to help them monitor T&E expenditure against their set budget. Whilst cost and the environment are important considerations when planning business travel, you must bear in mind that your health & safety comes first. For example, if a meeting is going to finish very late, consider arranging an overnight stay to avoid travel fatigue, especially if you need to drive a long distance to get home.

2.2 Arranging Travel

For business efficiency, the FC collaborates with other public sector bodies to share a contract agreement for business travel and accommodation booking. For the travel suppliers that you should make use of when arranging travel please go to the [FC Travel](#) intranet site.

These suppliers are able to source discounted rates for the public sector. They should be used wherever practicable, unless you can obtain cheaper fares elsewhere. Another advantage is that cancellation or amendment fees are likely to be considerably less than booking direct.

You should opt for e-tickets whenever available in order to reduce costs and promote sustainability.

2.2.1 Government Procurement Card (GPC)

Wherever possible, if you need to undertake regular business travel, you should use a GPC to process expenses. Information on applying for a GPC can be found on the Finance pages of e-Connect.

2.3 Public Transport

You should plan your journey as far ahead as possible to maximise the opportunity to benefit from any special discounts for early booking. When booking you should check the flexibility of your ticket and be certain of your travel arrangements as many of the cheaper tickets or travel providers won't allow a refund or alteration.

All FC employees are expected to travel 'standard' or 'economy' class. First class air travel is not permitted and first class travel by other forms of public transport (for example, rail travel) should only be used in exceptional circumstances. Where you believe your circumstances are exceptional, you must provide clear business reasons to justify the use of first class travel and this must be approved by your unit manager **before** a booking is made. Examples of justifiable business reasons include:

- where there are no standard class facilities to accommodate employees requiring reasonable adjustments, for example, due to a disability or pregnancy;
- business necessity for "one-off" situations, for example, where you are required to prepare for a business critical meeting called at short notice and you can only do this by working in first class facilities; or
- unexpected emergencies, for example, where a planned flight / train journey is cancelled and no other form of standard or economy class travel is available.

2.3.1 Rail Travel

Travel by rail is one of the 'greenest' methods of travel and can be fairly economical when advance fares are used. One of the main advantages is the ability to relax or work whilst travelling e.g. catching up on reading. If travelling overnight on official business is necessary, you may occupy a single sleeping compartment.

2.3.2 Air Travel

The use of air travel is allowed when:

- it is cheaper than other means of travel; or
- there is an advantage because of savings in overnight travel expense and/or official time; or
- when the urgency of the journey justifies any extra cost; or
- 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).

However business efficiency must also be balanced with the impact air travel has on the environment and you are expected to reduce your 'carbon footprint' as far as possible

when travelling on FC business. Adding a supplement for carbon off-setting when booking an air fare is allowed and will be reimbursed alongside the cost of the ticket.

First class air travel is not allowed and where available you should try to use low cost air carriers. The timetables for low-cost carriers are available online. You should only book more expensive carriers when they are the only airline for a particular route or they provide more suitable flying times for you and allow you to return home at a more reasonable time.

You may claim the cost of baggage charges should these be separately charged by the airline. 'Speedy boarding' expense should only be incurred where this is essential to your travel requirements. Insurance cover offered by airlines is not required and shouldn't be purchased. Allocated seating costs should also be avoided unless essential.

Airline 'Club Cards' allow regular travellers to accrue 'air miles'. You must not use these for personal travel. Once sufficient air miles have accrued to cover the cost of a full fare they can be used for FC business travel. Similarly, vouchers received in compensation for delayed services should be used for future business travel and not for personal use.

Be aware that long air journeys across time zones might have an adverse effect on efficiency, judgement and concentration. You should make allowance in your schedule for acclimatisation and should avoid starting work immediately after such a journey.

2.3.3 Bus/Coach

Whilst much of the travel within the FC is within rural areas where coach and bus travel may not be available, this option may be viable in some situations e.g. where there are good direct intercity services.

2.4 Private Transport

2.4.1 Cars, Motorcycles and Vans

The FC has four methods of travel by car/motorcycle/van and it's your responsibility to ensure that the most cost effective and efficient method is being used. This need not involve 'costing' every journey. For example, speak with your Cost Centre Manager to see if they have a list of regular journeys from the Unit with the preferred method of travel (based on cost comparisons). MES can provide cost comparison information for official vehicles and CAPES cars to help with decision making. Your line manager may also consider the level of mileage you are required to do in your job and form a view on the best method of travel to use.

The four methods of car/motorcycle/van travel in the FC (in descending order of cost-effectiveness) are:

- **FC official vehicles** – are provided to any employee requiring a car or van for daily travel. No allowances are paid and the service is managed by Mechanical

Engineering Services (MES). The vehicle cannot be used for journeys that are not in the interest of the crown (business interest of the FC);

- **CAPES Car Leasing Scheme** – there is an annual mileage eligibility threshold of 5000 miles and Cost Centre Managers should only authorise a CAPES car when annual business is at or above this level. Private use is paid for as part of the charge;
- **Self Drive Hire Cars** – generally the most cost effective method for journeys of 120 miles or more in one day;
- **Private Car/Motorcycle** – usually only more cost effective for shorter journeys. There are insurance requirements for claiming mileage and staff are required to maintain their vehicle to a good road-worthy standard, as well as having a valid driving licence and MOT certificate (where relevant).

If you use any of the above methods of travel for official business, please refer to Annex A of this procedure which provides further details you MUST be aware of including rules for claiming mileage and insurance requirements.

Where high levels of travel are required for the job, your Cost Centre Manager will consider the CAPES option, or an official vehicle. It is unreasonable for the FC to expect you to provide a private car for your job where other forms of transport are not practical.

Although driving may seem the most convenient way of travelling, it may have significant disadvantages for some journeys:

- it may be the least 'green' option;
- there are higher risks of having an accident (see Operational Guidance Booklet 22 – Driving at Work and the associated 'Driver Information Leaflet', which looks at health & welfare issues in relation to driving at work);
- you cannot work or relax, as you would be able to on a train;
- it can be more stressful and tiring; and
- high-mileage drivers are known to suffer higher levels of back discomfort or pain (see the [Driving Ergonomics website](#) for info on how to avoid back pain when driving on a frequent basis, including a 'good posture' guide).

If you do decide to drive, you should consider whether you could further reduce the cost to the FC and the environment by sharing the vehicle with colleagues who are also travelling. If you carry official passengers who are travelling on business while using a private car on official business, you may claim an additional passenger supplement. Additional passenger supplement claims for non-FC employees will be subject to tax and NIC which you will bear. Therefore you should correctly enter the number of non-FC

employees in your claim on Employee Expenses Management System (EEMS) in order for tax to be properly applied.

Please note that under no circumstances should any passenger, whether FC or non-FC employee, be carried in an FC vehicle or hire car unless their presence is considered to be on an authorised journey on FC business or in the business interests of the FC.

2.4.2 Pedal Cycles

Cycle is the greenest form of transport and mileage rates are available for both options – staff can use pedal cycles or motorcycles for official journeys. An advance of salary to assist with the purchase of a bicycle is available. For further information see [HR Procedure - Pay](#) of the Staff Handbook or contact your dedicated HR Team. You may also be interested in the FC's 'Cycle to Work' scheme – see the 'Benefits & Discounts' page of the Staff Handbook for further details. However, you are not permitted to claim the mileage allowance if you are using a Cycle to Work scheme bicycle.

2.4.3 Taxi

Taxis can be expensive and the reason for using a taxi rather than, for example public transport must be given. Taxi or mini-cab fares will be reimbursed only in the following circumstances:

- when it is the most cost effective option of travel e.g. to save on parking fees;
- for journeys for which there is no other suitable method of transport;
- when heavy luggage has to be transported;
- where a real saving of official time is important and can be demonstrated;
- where there are clear safety issues e.g. travelling alone, particularly at night;
- where the onward journey would be otherwise disrupted e.g. a missed flight; and
- you have justifiable special requirements.

All claims for taxi fares must state clearly the reason for the use of the taxi and receipts must be provided otherwise your claim may be disallowed. You may also claim reimbursement of discretionary gratuities paid to taxi drivers up to 10% of the cost of the fare. Again, these amounts must be included on the taxi fare receipt.

Taxi fares should not be claimed for private journeys (home to permanent workplace). However there may be exceptional circumstances where this might be claimed where prior approval is granted by your line manager, for example, where you are required to attend your workplace quickly to deal with an emergency outside of your normal working hours. Reimbursements for taxi fares between home and permanent workplace(s) will normally attract tax and NIC liability but the FC will pay any tax and NIC due. See Section 2.5 for circumstances where this reimbursement will be tax and NIC exempt.

2.4.4 Parking Charges, Garage Expenses, Tolls and Ferries etc

If you use a private motor vehicle on official business you may be reimbursed the cost of parking fees, garage expenses, tolls and ferry charges as appropriate. If you are away

from home on official business and have to garage your private motor vehicle, you may be reimbursed the extra garaging costs, provided your manager is satisfied that the arrangement is justified.

2.5 Home to Workplace Journeys

The cost of travel between your home and your permanent workplace(s) is your own responsibility and made at your own expense. Only exceptionally can you be reimbursed for this journey, for example when you are required to make an attendance on a day you're not contracted to work. However, such payments are subject to tax and NIC and must be paid through salary; therefore you should not claim through EEMs but instead send a C180 to your HR Team. The only journeys between home and normal place of work that are tax and NIC exempt are:

- a taxi home after occasional and irregular late-night working (needs to be later than usual and after 9pm, plus either public transport has ceased or if using public transport would be unreasonable in the circumstances);
- a taxi home if a car-sharing system is unavailable due to unforeseen circumstances; and
- transport between home and work where public transport has been disrupted by industrial action.

If you are travelling from home to a temporary workplace the full cost of your journey can be claimed (irrespective of how you are travelling). However, if you stop off and perform duties at your normal permanent workplace on the way to the temporary workplace then you should deduct your normal commuting mileage from your claim. If you don't stop at the permanent workplace then the cost of the whole journey can be claimed, and will not be subject to tax and NICs.

Information on the use of official vehicles for home to permanent workplace journeys is given at annex A.

2.6 Recall from Annual Leave

The cost of travel incurred by you if you are recalled from annual leave is 'official business travel' and the normal rules will apply. If your approved annual leave is later cancelled or postponed, any unavoidable and uninsured expense such as holiday cancellation fees may be reimbursed. This reimbursement would attract a tax and NIC liability and the payment must pass via payroll, therefore claims must be submitted on a C180 and sent to your HR Team, rather than submitting via EEM system. The FC will pay any employee tax & NIC due and this will be shown on your payslip.

If you wish to combine annual leave and business travel, e.g. spend a weekend in the same area before or after the official business, you may be allowed the full return fare for the distance which would have been travelled for the official business alone.

2.7 Overseas Travel

The administration and budgetary control of overseas visits are matters for Country Heads, Chief Executives and Shared Services Directors, however the principles of the FC's T&E Policy must still be followed.

If you intend to embark on overseas travel you must apply for advance approval from your Manager regarding the purpose and anticipated costs. It is also necessary to complete a risk assessment to support your application. Forms for this purpose are provided on the 'Overseas Travel' section of the HR area of eConnect. Senior Managers may establish their own arrangements where employees are visiting the same location regularly.

Refer to Annex B for the considerations you should make before embarking on overseas business travel.

3. Expenses

3.1 Expense Rates and Limits

The FC will reimburse employees for the necessary and additional expense that they incur when away from home on official business. 'Home' means the place at which you normally live. You will only be reimbursed for expenses which you actually incur and have receipts for.

The FC's rates and limits for T&E reimbursement are detailed in the T&E Rates & Limits Staff Notice, and are reviewed on a regular basis and subject to change. The notice explains the categories where expense can be reimbursed and also gives direction on what factors you must consider in order to claim for expense.

If there are exceptional circumstances and you find that you have incurred costs above the FC's expense limits, you should discuss this with your line manager. If your manager feels that your claim is appropriate and exceptional, they can authorise reimbursement. You must confirm and submit your full reasons in writing along with all receipts. An example of an exceptional circumstance might be where you are in the company of external business associates who choose to dine at a restaurant which is more expensive than the limit for dinner and you need to accompany them as part of your official duties.

3.2 Detached Duty

Detached duty means a period of duty at a new workplace(s) of less than 3 years and therefore is not a 'permanent transfer'. Further information on the T&E provisions and process for claiming detached duty expenses is provided in [HR Procedure – Detached Duty](#).

3.3 Caring Expenses

If you have child or other caring responsibilities you can claim for additional childcare or wider caring expenses over and above any regular expense incurred whilst at work. The additional costs must have been incurred whilst undertaking official business outside your normal working hours/pattern including attending work-related training, or time spent on business travel. You should claim for these expenses via EEM (Childcare/Caring – Excess Costs and/or Childcare/Caring – Travel Costs). Expenditure should be receipted and show clearly the deduction made for routine childcare or other caring costs. If no routine childcare/other caring cost has been deducted, this should be stated. You should indicate the reason for the reimbursement of childcare/other caring costs on your expense claim, stating whether the costs were incurred because of work-related training, business travel, or other official business. Reimbursement will be made in the usual way by BACS.

There is no tax liability if the costs are incurred due to work-related training. In other circumstances, reimbursement represents a taxable benefit but the FC will pay the tax and this will show on your payslip.

For further information please see [Supporting Carers](#) in the Equality and Diversity A – Z Library.

3.4 T&E of Spouse/Partner

If you are attending an official function accompanied by your spouse/partner, any expenses incurred due to their attendance cannot generally be reimbursed from public funds. However, if an invitation to a function includes a spouse/partner, their expenses may be reimbursed if:

- prior approval has been obtained from your Unit Manager; and
- you are attending the function in a strictly representational capacity; or
- it is expected that the majority of other guests will also be accompanied; or
- it would cause offence or embarrassment if the invitation were to be refused; or
- it would be unreasonable, because of the frequency of such invitations, to expect you to meet your spouse/partner's expenses.

Examples of functions which might qualify are receptions and dinners given by industry and trade associations. Your Unit Manager will closely control the use of this provision.

This reimbursement would attract a tax and NIC liability and the payment must pass via payroll, therefore claims must be submitted on a C180 and sent to your HR Team rather than submitting via EEM system. The FC will pay any employee tax & NIC due and this will be shown on your payslip.

3.5 T&E of Non-FC Employees

There may be exceptional circumstances where it is appropriate to pay for the T&E of non- FC employees, for example, paying for tea/coffee for external auditors who are undertaking FC work in FC premises. In these circumstances, the FC T&E rates and limits will apply. You should obtain approval from your manager before incurring these costs. Any Reimbursement of T&E claims for non-FC employees is regarded as hospitality for tax purposes and VAT cannot be recovered unless the non-FC employees are overseas visitors.

3.6 Overseas Travel Expenses

HMRC supply the expense rates used. Rates vary depending on the location visited and the type of accommodation. Rates should be regarded as 'expense limits' – only actual expenditure will be reimbursed. You should contact your HR Team to obtain up to date rates. If you choose to stay with family or friends you can claim the allowance for this detailed in T&E Rates & Limits Staff Notice.

3.7 Dog and Ferret Expenses

If you are operationally required to own a working dog and/or ferret, you may be eligible to claim for expenses. The FC's rates and limits for Dogs and Ferrets reimbursement are detailed in the [Staff Notice – Dog and Ferret Rates and Limits](#). For a copy of your Country's Policy on Dogs and Ferrets, contact your Wildlife Management Officer.

4. Claiming

4.1 Completing and Approving Claims

Claims for reimbursement of expenses are made electronically via the Employee Expenses Management (EEM) system, unless an alternative method is specified such as C180 through payroll, as soon as possible after travel. The EEM system is a web-based application that you can access via your PC using the Online Applications menu available on eConnect. An EEM user guide is available within EEM section of the 'Our Systems' page on the FAS eConnect site.

If you don't have access to a PC you can continue to complete a C180 form and pass it to a 'proxy user', who will be authorised to input the claim for you. Proxy users will be the exception and must only be used where there's a clear, practical reason why you cannot input your own claim. Proxy user access will be authorised by Country/ FR/ Divisional Finance Managers. Regardless of whether you or a proxy user inputs your claim, you, as the claimant, are responsible for the claim content and the sums claimed.

You are responsible for being aware of the T&E Rates & Limits Staff Notice and seeking advice if you are unsure of what you can claim. You are also responsible for the

accuracy, validity and justification of your claim. If you are in any doubt about T&E rates and limits, please seek advice from your line manager, your dedicated HR Team, and for Forest Research staff, FR Central Finance.

In making claims for expenses, you should note the following points:

- claims must be supported by receipts – see 4.1.3 ;
- all expense items relating to one business trip should be input as one claim, i.e. don't split one trip into two separate claims (however, more than one trip can go on a single claim);
- claims for unusual items of expenditure should be supported by an explanatory note;
- claims should be supported by full details of expenses incurred including information such as the route taken, the accommodation name & address, places visited, times of arrival and departure, etc. This will avoid the need for additional enquiries; and
- whilst you may wish to have a colleague check your claim, you retain sole responsibility.

Line Managers should support employees completing a T&E claim for the first time.

You should submit your claims at least monthly because this will ensure they are included in the appropriate accounting period and will assist in budget monitoring and management reporting. It will also ensure that the monthly business sustainability travel CO2 monitoring reports provide accurate information. Late claims are difficult to validate and lead to problems in financial control and VAT reclamation. Claims that are submitted more than three months after costs are incurred will normally be rejected, except where there are mitigating circumstances that prevented you from submitting it earlier.

A claim flowchart showing the process is provided at Annex C.

Guidance on what should be covered by Cost Centre sample audit checks is set out in the Finance and Accounting Services pages on eConnect (within the EEM section).

4.1.1 Self Approval up to £300

You are permitted to self-authorise T&E claims up to the value of £300. You should keep a record of email/discussions where you had to obtain prior approval from your manager (e.g. not using standard or economy public transport, or exceeding the T&E limit). The EEM system will automatically include the claim in the next payment run in e-Financials and a remittance advice email will be sent to you.

Since all expenses relating to one business trip are submitted as one claim, the £300 limit applies to the sum of all expenses for the trip.

The exemptions to 'self approval' are:

- all new recruits will have all their claims approved during their probationary period whilst they become acquainted with the T&E system;
- new claimants (without recent experience of claiming for T&E) may also have their claims approved for a similar period as the 8 month probation period for new recruits;
- people employed on short-term temporary appointments (i.e. of less than 1 year) will have their claims approved;
- anyone under investigation for fraud or involving any type of dishonesty will have their ability to 'self-approve' removed pending the outcome of the disciplinary case. The disciplining authority will decide if and when this is reinstated; and
- all relocation expenses, which will be routed to your HR Team.

4.1.2 Approval of Claims over £300

Claims which reach a threshold of £300 will be automatically routed for approval to your line manager or someone else in an 'approved group' for payment to be authorised. An 'approved group' has been agreed with each business area and will be maintained by Finance & Accounting Services.

Those with responsibility for approving claims must be satisfied that:

- the expenses were necessarily incurred on official business or are costs that can be properly charged to the FC;
- expenses comply with the FC rules detailed in this procedure, including cost effectiveness requirements. Before passing a claim, the approver will be asked to confirm this in the system.

If you travel every week and have single trip claims that usually exceed £300, you may apply for an increased threshold limit from your Cost Centre Manager. This is discretionary and you will have no right to retain this, for example, if you move job or your travel decreases.

When approval is required for your claim it will be approved by either your line manager or someone your line manager delegates to do this (e.g. an Office Manager), who must satisfy themselves that what they are approving is in accordance with the provisions set out within the T&E Policy and this procedure.

4.1.3 Obtaining and Keeping Receipts

When claiming the reimbursement of actual costs you must be able to support your claim with valid receipts. You should ask for a receipt where one is not automatically offered. Receipts must also be obtained if using a GPC. VISA receipts for purchases paid for with GPC or any other credit cards are not acceptable. The receipt should set out the goods and/or services purchased and you should attach this to a printed copy of

your electronic claim (or C180) and pass this to the person within your office that's responsible for collating records of T&E expense claims.

In exceptional circumstances where it is not possible to obtain a receipt or it is lost and you are unable to obtain a copy, you can still submit an expense claim, but you'll need to record the explanation on your claim. You should aim to provide the best evidence available which validates the claim. For monitoring purposes, Cost Centre Managers will receive periodic reports that show claims unsupported by receipts.

If you do not submit receipts to support your claim or provide reasons for an unsupported claim, your claim could be disallowed or a GPC withdrawn.

If you meet a bill on behalf of yourself and other FC staff (using personal monies or GPC) then your claim/GPC record must detail the names of the employees for whom you paid bills. If you are meeting a bill on behalf of non FC staff you should bear in mind the guidance available on hospitality (available in [HR Policy and Procedure – Gifts and Hospitality](#), within Staff Handbook).

You should print a copy of your claim using the Print option on EEM (each claim will have a unique number) and attach your receipts. Printed claims and receipts must be held at the relevant administrative section for each Cost Centre. These are required for inspection and are not to be held by you as the claimant. If you will be using a proxy user to input your claim to the system, you should pass your completed C180 and receipts to them.

To enable the FC to reclaim the appropriate amount of VAT paid on expenses we need to have an accurate record of VAT charges via a VAT receipt (this is a receipt that has the value of VAT or the company's VAT registration number shown). The EEM system will ask you whether VAT has been paid, will default a VAT value that you will be asked to confirm and you will have to note in the system that a receipt has been obtained. You cannot input a VAT claim unless you have a VAT receipt – the FC cannot reclaim the VAT unless the receipt is obtained.

4.1.4 Advance of Expenses

If you don't travel and/or incur expenses regularly enough to have a GPC card and you need an advance of money to fund forthcoming T&E expenses, you can apply for an advance via EEM. You should agree with your manager the need for the advance before putting the claim in the system.

Repayment should be made by deduction of the advance from the amount claimed via EEM/C180 following the travel (refer to the EEM user guide for more information on processing an advance in this system). If an advance is not actually used for the intended purpose, it must be repaid immediately. No further advances can be made whilst a prior advance remains outstanding.

4.1.5 Overseas T&E Claims

You can claim overseas travel expense in EEMs, however, the claim needs to be entered in sterling. You must obtain the exchange rates that were applicable at the time you made your journey and calculate the sterling equivalent. You should use a currency converter from reputable source. Evidence of exchange rates applied should be retained for audits/management checks.

4.2 Auditing Claims

4.2.1 Audit Process

Cost Centre Managers receive details of T&E claims within their Unit on a monthly basis and monitor and review this accordingly. Cost Centre Managers are also responsible for a local audit process involving a minimum 10% check and may arrange for further checks to be carried out within their Unit. Staff responsible for local checking will raise any issues of non-compliance directly with the employee, seeking support from a Manager or the Cost Centre Manager if they feel this is required. All employees are expected to support the audit process by providing explanations or receipts, as required. Additionally, Auditors and Accounting Inspectors will carry out inspections of T&E claims.

4.2.2 Retention of T&E Claims

T&E claim forms and receipts should be retained for the previous 6 years as well as the current financial year, for tax and audit purposes (although a longer retention period may be required for expenses associated with externally funded projects). Country / FR / Divisional Finance Managers will be responsible for advising local administrative arrangements for storing claims.

4.2.3 False Claims

Fraudulent claims will be regarded as gross misconduct for which dismissal is the usual penalty. Acceptance of a payment to which you know you are not entitled to is also fraud.

If you suspect irregularities by another member of staff, you are required to report it to a more senior manager, who will follow the Disciplinary Procedure and Money Matters Guide 11, section 4.

CAR TRAVEL

Annex A

1. FC Official Vehicles

If you are provided with a self-drive official vehicle you 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)** you are responsible for seeing that the vehicle is properly locked before being left unattended;
- c)** official vehicles may **not** be garaged at your home, or in the vicinity of your home, overnight for your own convenience;
- d)** you may garage the vehicle at your home, or in the vicinity of your home, overnight if:
 - i. you are a homemaker because of an objective business requirement;
 - ii. you are geographically based and your home is within the geographical area you cover: or
 - iii. your Cost Centre manager considers it to be in the interest of the crown for you to garage the vehicle there overnight and the Unit keeps records and pays the appropriate tax scale charge.

Specific authority is required for this.

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 your accommodation for the purpose of vehicle refuelling or maintenance or to purchase an evening meal are all regarded as business journeys when away from the permanent workplace.

f) a journey between home and the permanent workplace(s) 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. you are a homemaker as an objective business requirement or you are geographically based and your home is within the geographical area you cover;

- ii. when you are detained by official duties until after public transport services have ceased to run (but not engaged on a regular tour of duty ending at a late hour);
- iii. during periods of fire danger if you are 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 you are to undertake a journey on the following day which would, if you had commenced at your normal workplace, give rise to a greater mileage than if the journey had commenced from home,
- v. where a manager requests you to take an official vehicle home for safe keeping when there is no secure garaging facility at or near the normal workplace.

2. Self-Drive Hire Vehicles

For practical purposes, a hire vehicle should be regarded as an official vehicle. The FC 'self insures' hire vehicles that are taken using the agreed hire car provider (see 2.2) and therefore separate insurance isn't necessary unless the vehicle isn't being used for official business. No mileage allowance is payable, although actual receipted fuel costs will be reimbursed. Hire cars should be booked through the FC's booking agent for this (see 2.2), who provided discounted rates (their rates are not available for staff wishing to hire cars for personal use). You may use an alternative provider if you can demonstrate that it is cheaper. Information required to make a booking is detailed on the care hire page under the Travel section of the HR area of eConnect.

In an emergency (e.g. if your private vehicle breaks down while on official business), any expenses necessarily incurred in hiring a vehicle to complete official business travel will be met, even where you were unable to obtain prior approval. If you propose to hire your own self-drive vehicle for business travel you must ensure that you have essential insurance cover as defined later in this annex. However, extra cover beyond the standard cover offered by the hire company (e.g. personal accident cover, full damage cover, collision damage cover) 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.

A self-drive hire vehicle 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 away from normal FC workplace.

A journey between home and your permanent workplace 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.

Particular points to note in connection with hire cars are:

- generally speaking the higher the mileage the more cost effective it is to hire a car. However, using your own car may be more cost effective than using a hire car if your mileage for the journey is low.
- avoid booking a hire car for days on which the car will not be used for official business (e.g. when attending a residential course) unless there are clear cost advantages overall;
- try to keep within the 24 hour charge cycle if possible when considering hire start/end times;
- include fuel, as well as the daily hire charges, in estimating the cost of the journey;
- delivery and collection charges can be substantial – if it is more expensive to have your car delivered to/collected from your home, consider whether the benefits outweigh the costs.

Worked example:

The cost to travel by hire car from Edinburgh to Inverness, and return in one day, would be about £60 - £70 (Enterprise one day rate for class C £14 + home delivery & collection, which is £5 within 10 miles of car hire depot + fuel £40 approx). Using your own car would cost the FC about £80 at PTR rate (25p x 324 miles) or £145 at standard rate of 45ppm.

In order to avoid incurring the provider's charge of 20p per litre of fuel required (in addition to the pump price), you should refuel the hire car prior to returning it wherever possible. The cost of refuelling can be charged to your GPC (if applicable) or reclaimed via the procedure outlined at 4.1 above.

2.1 Pre-rental Inspection

When a vehicle is delivered you will be provided with a pre-rental inspection form or vehicle condition report indicating any areas of current vehicle damage. You should inspect the vehicle thoroughly to agree any damage indicated, preferably with the hire company driver present. You should not accept vehicles with any other damage than that stated and agreed.

If you are not available to take delivery of the hire vehicle you must inspect the vehicle and report any damage by telephoning the supplier *prior* to using the vehicle. The supplier will acknowledge this by issuing a new reference number by telephone. On collection of the vehicle it will be inspected again by the hire company and any additional damage will be notified before the vehicle is removed.

2.2 Vehicle Size and Use

The Greenerways Travel & Transport Group have developed a corporate 'Green Travel Strategy' which reflects Government policy to reduce carbon dioxide emissions. For example, choosing the lowest engine size reasonably possible for your journey will significantly reduce carbon dioxide emissions. Choosing a small car (up to 1.4L engine) rather than a medium car (1.4-2.1L) will reduce the carbon dioxide emissions from your journey by up to 14%. A large car (above 2.1L) increases emissions by up to 38%.

To avoid the risk of an accident please ensure you make yourself familiar with the controls prior to starting your journey. All hire vehicles are supplied with handbooks.

2.3 Damage to Hire Cars

In the event of an accident the damage should be reported to the hire car company immediately, along with an accident report form that can be found in the glove compartment of the hire car. A Forestry Commission accident report form C128 should also be completed and sent to MES Head Office, Silvan House, 231 Corstorphine Road, Edinburgh, EH12 7AT. (The C128 can be found on the [MES Intranet site](#)).

2.4 Parking Fines and Speeding Tickets

The payment of any fines incurred during the hire of the vehicle is the personal responsibility of the driver. Any parking fines must be paid by the hirer within the timescales shown on the Fixed Penalty Notice. Enterprise will impose an administration charge for any contravention of the law involving fines. This charge will also be the personal responsibility of the driver.

3. Private Car and Motorcycle

You may use a private car for official business if:

- you can show that its use would be cost-effective – but note that a long journey is likely to be more cost effective in a hire car; or
- there are clear overall advantages to you using your own car, e.g. you travel on a daily basis, but much of your travel starts and ends at home (and you don't qualify for a CAPES car). Discuss and agree this approach with your manager;

Use of your private motor vehicle should be limited to shorter journeys. You should not use your private motor vehicle for official business if you do not satisfy the insurance requirements set out below.

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 vehicle owned or being bought on credit and which is registered in your name;
- a vehicle hired by you;

- a vehicle registered in your spouse/ partner's name provided that:
 - i. the insurance requirements are fulfilled and insurance policies specifically cover the use of the vehicle by you on the business of the FC; and
 - ii. the vehicle is available for use by you on official business, and to carry official passengers.

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

- when you travel on official business in a vehicle which you own but which, on that occasion, is being driven by another person; or
- 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).

You are deemed to be 'in the course of duty' for the purposes of the injury benefit provisions of the Civil Service pension scheme arrangements, when using a private motor vehicle on official business, or when travelling as an official passenger in another member of staff's car.

3.1 Mileage Rates – Standard & Public Transport

The overriding consideration is that you must use the most efficient and economic means of travel. Official vehicles, public transport and hire cars should be used where available and more cost effective.

If you use your own vehicle for official business you are entitled to claim a mileage rate. The FC has two rates, Standard Rate (SR) and Public Transport Rate (PTR) which are detailed in the Staff Notice - T&E Rates & Limits. Mileage rates are intended to provide a contribution to a number of costs associated with owning and running a vehicle, namely:

- Fuel;
- Oil;
- Tyres, Servicing, Repairs and Replacement;
- Insurance - Standard Rate Only;
- Depreciation - Standard Rate Only; and
- Motoring Organisation Subscriptions - Standard Rate Only;

The rate you can claim is based on a number of factors:

- ❖ **Standard Rate** – is the higher rate intended to cover all costs associated with running a vehicle (see above). It can be claimed when no other forms of transport are available and appropriate (e.g. public transport or hire car) and you meet the

insurance conditions set out at 3.4 of this annex, including a valid driving licence and MOT certificate.

- ❖ **Public Transport Rate** – is the lower rate intended to cover marginal costs of the car only (see above). It can be claimed when other, more cost effective, forms of transport are available and appropriate but you use a private car and you meet the insurance conditions set out at 3.4 of this annex, including a valid driving licence and MOT certificate.

However, please note the 120 mile guideline detailed in section 3.2.

The **Standard Rate** of motor mileage allowance **is** payable when:

- you are using the vehicle for a journey which the FC recognises as appropriate for official travel by private motor vehicle, because it is clearly in the public interest to be used; and
- you have fully comprehensive insurance which contains a clause permitting the use of the vehicle for business; and
- an official vehicle, public transport or hire car is not available; or
- using your car is more cost effective than using public transport, an official car or a hire car (however, please note the 120 mile guideline – detailed in section 3.2); or
- you have a disability, are unable to use public transport and have fully comprehensive insurance which contains a clause permitting the use of the vehicle for business.

Standard Rate claims may be refused:

- where the journey could be made as a passenger in the car of another employee covering the same route;
- for a journey made regularly between two offices or other official stations within 60 miles of each other, where:
 - adequate public transport facilities exist; and
 - there is no advantage in time/cost terms in the use of a private car; or
- where insurance is restricted to third party and does not meet the insurance requirements set out at 3.4 of this annex.

The **Public Transport Rate** of motor mileage allowance **is** payable:

- if you use your private vehicle for a journey which the FC does not recognise as appropriate for official travel by private motor vehicle but has agreed to allow it; or
- where the most cost effective means of travel were not used or where there were no other advantages such as time saved which outweighed the extra costs (e.g. if

you use your own car where you could have reasonably been expected to use public transport, an official vehicle or a hire car); or

- when you have 3rd party insurance cover with a specific clause permitting the use of the vehicle for business.

Accounting Inspection teams and Cost Centre Managers will query any uneconomical Standard Rate claims.

Worked example:

To travel from Edinburgh to Bristol in a private car would take around 7 hours (one way) and cost £190 (return) if claiming public transport rate and £305 at standard rate. The train would take a similar length of time and would cost around £180 for a standard return. A flight would cost around £150 return with EasyJet and would be quicker. In this example the most cost effective method of travel would be by air. However, if your manager agreed you could use your own car, reimbursement would be restricted to public transport rate for all mileage.

3.2 120 Mile Guideline

Due to the relatively high cost of Standard Rate journeys, alternative methods of travel should always be considered when your journey exceeds 120 miles in any one day. It will normally cost less to hire a car for one day (including fuel costs) than a Standard Rate claim of 120 miles or more.

If your manager agrees that you should use your private car for a journey of over 120 miles in one day where an official vehicle or public transport is available and cost effective, then your mileage claim for the entire journey will be restricted to PTR.

If an official vehicle or public transport is not available, but a hire car is available and less expensive and you choose to use your private car, you can claim Standard Rate for the first 120 miles and PTR for all miles over 120 in one day.

You can only claim Standard Rate for all miles over 120 in one day when an official vehicle, public transport, or a hire car is not available or is more expensive.

Worked example:

A member of staff is travelling from Edinburgh to Lochgilphead (134 miles). They have no official or CAPES car and public transport is not practical. As this journey is over 120 miles, a hire car is likely to be more cost effective than using a private vehicle at the standard mileage rate. They should therefore consider using a hire car in the first instance. If they do not use an available hire car and there are no other advantages which outweigh the extra costs, then the mileage rate that can be claimed is Standard Rate for the first 120 miles and PTR thereafter. If no hire car is available, then standard rate can be claimed for the whole journey.

3.3 Calculation of mileage entitlement

The calculation of mileage for official journeys (whether claimed at SR or PTR) is usually the distance between the permanent office and the location visited using the shortest practicable route. However, in some instances, journeys may start from home, for example where the location visited is in the opposite direction to your permanent office or you are visiting the temporary location for a full day. The mileage you can claim for these journeys may be affected by the normal home to workplace commute – see section 2.5 of the procedure

3.4 CAR INSURANCE & DRIVING LICENCE

3.4.1 Personal Responsibility

If you are using your private motor vehicle either at the standard motor mileage rate or at the public transport rate of mileage allowance, it is your personal responsibility to satisfy the stated insurance conditions. In line with Operational Guidance Booklet 22 (Driving at Work) you are required to provide your manager with a copy of your driving licence and on an annual basis a copy of your valid car insurance certificate. Auditors and those carrying out finance support visits may also complete spot checks to ensure that your driving documentation is in order.

3.4.2 Public Transport Rate Conditions

You may claim the public transport rate (PTR) when using a private car for a journey which the FC does not recognise as appropriate for official travel by private car.

3.4.3 Public Transport Rate Insurance Requirements

If you use your private motor vehicle on official business and claim reimbursement at the public transport rate of motor mileage allowance you must meet the following requirements:

- a.** you 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 FC.

- c.** in the case of a vehicle owned by your partner, the insurance policy should specifically cover the use of the vehicle on the business of the FC or you should be the policy holder and the insurance should cover business use.

- d.** you must possess a valid MOT certificate and road tax for the vehicle

3.4.4 Standard Rate Insurance Requirements

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 above for PTR insurance requirements 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.

3.4.5 Individual clauses in motor insurance policies (for Standard Rate or PTR Claims)

You also need to be aware of individual clauses in motor insurance policies when checking that you fulfil insurance requirements - the following applies;

a. Total Abstainer Clause

If your insurance cover is restricted by a total abstainer clause or endorsement you 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 you to bear the first part of any claim is acceptable, but you should note that you cannot seek to recover from the FC any amount which you may be called upon to pay as a result of the operation of the excess clause.

c. Cash and Equipment

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

3.4.6 Indemnity of Crown for business travel in a private or CAPES car

In addition to providing cover for business travel your insurance policy must indemnify the Crown. This is required for all business travel in a private or CAPES car but not for journeys which are part of a transfer such as when claiming excess fares. It protects the Crown (who is the ultimate insurer of the Forestry Commission) against loss if you or another party makes a claim arising from a traffic accident that happened during a business journey. Most insurance companies do this at no additional cost, some make a small charge but any who don't provide this indemnity cannot be used to insure business travel in the Forestry Commission. Make sure your policy states that it covers both

business travel and Crown indemnity. If not you will need to get the insurer to confirm this in a letter or email which you can submit for inspection along with the insurance documents.

4. CAPES Car Leasing Scheme

Further information on the CAPES scheme is provided in Personnel Memorandum 1. If you use a CAPES vehicle for official business you should continue to review the cost effectiveness of your journey as you may find that, at certain times, other forms of transport should be used. Your Cost Centre Managers will also review the mileage of anyone with a CAPES car on an annual basis.

Overseas travel and expenses

Annex B

OVERSEAS TRAVEL – GENERAL GUIDANCE**Planning your trip**

- You are strongly advised to use the FC's Travel Booking contract arrangements. The company will be able to offer advice on all aspects of your trip and provide competitive prices on flights, other travel, accommodation, etc.
- Booking your travel arrangements this way should also mean that you have access to help and support in the event that anything goes wrong or if you need to alter your plans whilst you are abroad.
- Take account of the [Government's policy](#) on class of travel (particularly as regards long haul flights). Note that certain types of ticket offer greater flexibility should you need to alter your travel arrangements.
- Plan your journeys to allow adequate time to rest prior to commencing work. Two short haul flights with a transfer can be as tiring as a single long haul flight.
- Plan your journeys so you do not have to drive for a significant distance from the airport after a long journey.
- If you require special clothing (i.e. clothing not normally worn in the UK) on your overseas visit, the FC will reimburse the actual costs incurred. You should include the costs in your Request for Approval form in order to obtain prior approval for the purchase.

Before travelling

- If you are travelling outwith the EU, you must contact the [Departmental Security Officer](#) for advice on security guidelines in the country you are visiting, including:
 - any restrictions that exist, for example, laws against the use of encrypted PCs; and
 - how to conduct yourself as a Government official and any implications of being perceived as a UK Government official.
- Print off a copy of the guidance and information for the country you are visiting from the Foreign & Commonwealth Office (FCO) [website](#) or call 020 7008 0232 or 020 7008 0233 for travel advice.
- Take a note of the address and telephone number of the local British Embassy, High Commission or Consulate (details on the [FCO website](#)).
- If the FCO country guidance raises concerns about your destination, consider contacting the local Embassy to advise them of your visit as a government official.
- Note the Embassy or Consulate opening hours. Most British Consulates have an answer-phone service detailing office hours and arrangements for handling emergencies at other times.
- In countries outside the EU where we do not have any British consular officers,

you can get help from the Embassies and Consulates of other EU member states.

- Get a good guidebook and get to know your destination. Find out about local laws and customs. The FC will reimburse the cost of a guidebook.
- Ensure you have a valid passport (valid for 6 months) and any necessary visas.
- Ensure you have appropriate travel insurance (including cover for medical emergencies, medical/dental treatment and repatriation). Check that the policy will be valid from the time of booking travel and accommodation as well as for the entire duration of your trip.
- The FC will contribute to the cost of travel insurance for overseas business, as follows :
 - Single trip policy for your specific business trip – the full cost will be reimbursed;
 - Annual multi-trip policy – the FC contribution will depend on the relative costs of the individual business trips and the annual insurance cost. If you already have an annual policy for personal use, make sure it includes business travel. If an additional premium is required to cover business travel the cost will be reimbursed and the FC will bear any tax and NIC due.
- Make copies of your itinerary, passport, insurance policy (plus its 24-hour emergency number), ticket details and contact details of the people/organisations you are visiting.
- Take a copy with you and leave copies with work and family, together with a way of contacting you.
- Take enough money for your trip plus some back-up funds for emergencies.
- You are encouraged to use GPC to pay for expenses whilst overseas.
- Use a mix of credit cards, 'cash passport' (i.e. pre-loaded card), cash and travellers' cheques, depending on the country you are visiting.
- Tell your bank or credit card company know where/when you will be visiting, so that they do not block transactions whilst you are away.
- The FC will reimburse commission charges for foreign currency, travellers' cheques, credit card transactions, etc. Any losses due to variation in exchange rates when returning unused foreign currency may also be reimbursed.
- If you will be driving, make sure your UK driving licence is current and valid. Some countries require you to hold an International Driving Permit (IDP) with your UK licence. Information is available from [the AA](#).
- Ensure you have appropriate driving insurance cover for the country visited.
- If you are staying for an extended period of time or for any reason other than tourism, check what the driving licence requirements are.

- Do not assume your mobile telephone will automatically work abroad - if required set up international roaming before you go.
- Guidance on use of mobiles when abroad is available on [eConnect](#).
- If necessary, you should be able to rent a mobile telephone for the duration of your stay in the country you are visiting.

- The European Health Insurance Card (EHIC) can be used to cover any necessary medical treatment due to accident or illness within the European Economic Area (EEA). Whilst the EHIC entitles the holder to state-provided medical treatment within the country they are visiting, travel insurance is still advisable. Cards (and replacements) are available from [EHICARD](#).
- If you are travelling outside Europe or to remote or unusual locations, check with your GP at least 6 weeks prior to travel for details of any vaccinations you may need. The cost of vaccinations/medications should be reclaimed via EEM/C180 or paid using GPC. Ensure you get and keep a receipt.
- Check to see if additional health precautions are needed for the country you are visiting ([see here](#)).
- Check if your medication is legal in the country you are visiting. Check [online](#) and follow the advice given. If necessary, take a copy of the prescription and a GP's letter.
- In some countries, medical treatment will not be provided without clear evidence that you can meet the cost of treatment. You must therefore carry your medical insurance details with you at all times, and ensure that your GPC or credit card has a sufficiently high credit limit to cover medical expenses, as some insurance policies reimburse the policy holder rather than not meet these costs directly.

- Pack any medication in your hand luggage.
- Note air travel restrictions on liquids, currently a maximum of 100ml per item of liquids/gels in your hand luggage.

Long flights

- Recent research has confirmed that anyone seated in an aircraft, car, bus or train for more than four hours may also be at increased risk of deep venous thrombosis (or DVT).
- Take sensible health precautions during long flights. Follow the airline's advice. Stretch and exercise during the flight. Avoid excess alcohol and drink water regularly.

On arrival

- Should your checked luggage not arrive at your destination, or if it is damaged in transit, report this to the airport luggage office immediately. Ensure you are given a Baggage Irregularity Report, as this will be required if you need to claim against your insurance policy.

- Do not drive immediately on arrival if you are feeling tired.

Food / water

- Only drink water from a trusted source; if in doubt use bottled water (check the seals are unbroken).
- If necessary, boil or filter water, or de-contaminate it using iodine tablets - available from chemist.
- Avoid ice in drinks unless you are sure it is made from treated or chlorinated water.
- Only eat from recognised eating establishments.
- Avoid uncooked fruit and vegetables unless you can peel them yourself.

Visiting worksites

- Ask your host about worksite hazards or consider them yourself. Do not put yourself in danger.
- Try to avoid lone working, but if you have to then organise checks on your well being.
- Select and use appropriate footwear.
- Wear high visibility clothing as required.
- Wear head/eye and hearing protection as required.
- Take appropriate precautions to protect yourself, e.g. against sunburn, altitude fatigue, ticks, etc.
- Take appropriate precautions
- If travelling on a small/open boat, wear a life jacket.

Driving

- Only hire vehicles from known, reputable companies.
- Always wear a seat belt when driving or as a passenger.
- **DO NOT** drink and drive.
- Make sure you know the driving laws, licence requirements and road signs specific to the country you are visiting.
- Be aware that in many countries there are on-the-spot fines for traffic offences.

Exceptions are not made for foreigners.

- Make sure you know the driving conditions specific to the country you are visiting. Be aware that the standard of driving in many countries is not as high as in the UK.

Accidents

- If you are unfortunate enough to have an accident whilst overseas, try to follow the spirit of OGB23 (Accidents at Work). Collect as much relevant evidence as possible (including photos) and report the matter to your manager, e.g. by phone or email.
- If you have a serious accident and need assistance, advice or help liaising with local officials, ask someone to contact the Embassy.

Personal safety

- Be aware of local dress customs and dress appropriately.
- Take sensible precautions and try not to draw attention to yourself. Keep cameras, laptops or other valuables out of sight wherever possible.
- Mobile phones are one of the most commonly stolen items from travellers – keep yours secure.
- Carry only the minimum amount of cash that you need for the day.
- Leave your valuables, including passport, tickets and spare cash in your hotel safe, but carry a photocopy of the identity page from your passport.
- If travelling alone at night with your luggage, consider taxis rather than walking.
- Avoid unlit streets at night.
- Never resist violent theft.
- If you are the victim of theft or other crime whilst overseas, report the matter to the local police as soon as possible and ensure you are given a copy of the police report.
- Never transport packages for anyone unless you are completely satisfied that you know what the contents are.

On your return

- If your personal property is lost or damaged during transit to or from the UK, or while you are in receipt of business travel expenses during your stay overseas, then the FC may, at its discretion, pay compensation provided that:

- the loss or damage is not covered by insurance or by any other provision for free replacement; and
- you have not been negligent; and
- it was necessary for the performance of the official duties to have the particular items with you; and
- you report the matter to the airline or to the police as appropriate and a Baggage Irregularity Report or police report is used to support the claim.

Payment is purely ex-gratia without admission of liability.

OVERSEAS TRAVEL – EXPENSES CLAIMS

1. Hours attracting premium payments and overtime

The rules governing payment for hours worked in the UK on Saturdays, Sundays and holidays are set out in the Staff Handbook and also apply to people on overseas postings, subject to the Cost of Living Addition not being aggregated with pay in calculating overtime rates. You will only be paid overtime for hours actually and necessarily worked.

2. Expense limits

The rates provided by HMRC when staying in hotel accommodation are explained in the table below. Rates should be regarded as ‘expense limits’ – only actual expenditure will be reimbursed. Managers may approve expenditure beyond the limit if satisfied that the ceiling rates are inappropriate.

| | |
|-----------------------|--|
| Room Rate | This is the upper limit when claiming ‘actual’ hotel costs (normally including breakfast). |
| Elsewhere | If you don’t stay in the city quoted, normally actuals will be reimbursed for elsewhere, and these should not exceed the rates quoted for the selected city. |
| 24 Hour expense limit | Includes the cost of food, drink and incidental travel. This is an upper limit and actual costs should be claimed. |
| Over 10 Hours | Is an expense limit relating to lunch & dinner, plus refreshments. |
| Over 5 hours | Is an expense limit relating to lunch, plus refreshments. |
| Lunch | Expense limit for lunch. |
| Dinner | Expense limit for an evening meal. |

Rates are provided in the currency of the country visited and the expense you are seeking reimbursement for should be converted when a claim is submitted. Exchange rates can be obtained from local banks or through currency converters on the Internet.

On overnight journeys, the appropriate rate is determined by where you are at midnight local time. At sea, the country to which you are travelling determines the appropriate rate.

The overseas rates are payable when you arrive in the destination overseas (e.g. when you touch down at the airport) and end when you leave the overseas destination (e.g. on take off). Any T&E expenditure incurred outside this period should be claimed using the normal UK T&E rates.

3. EC funding

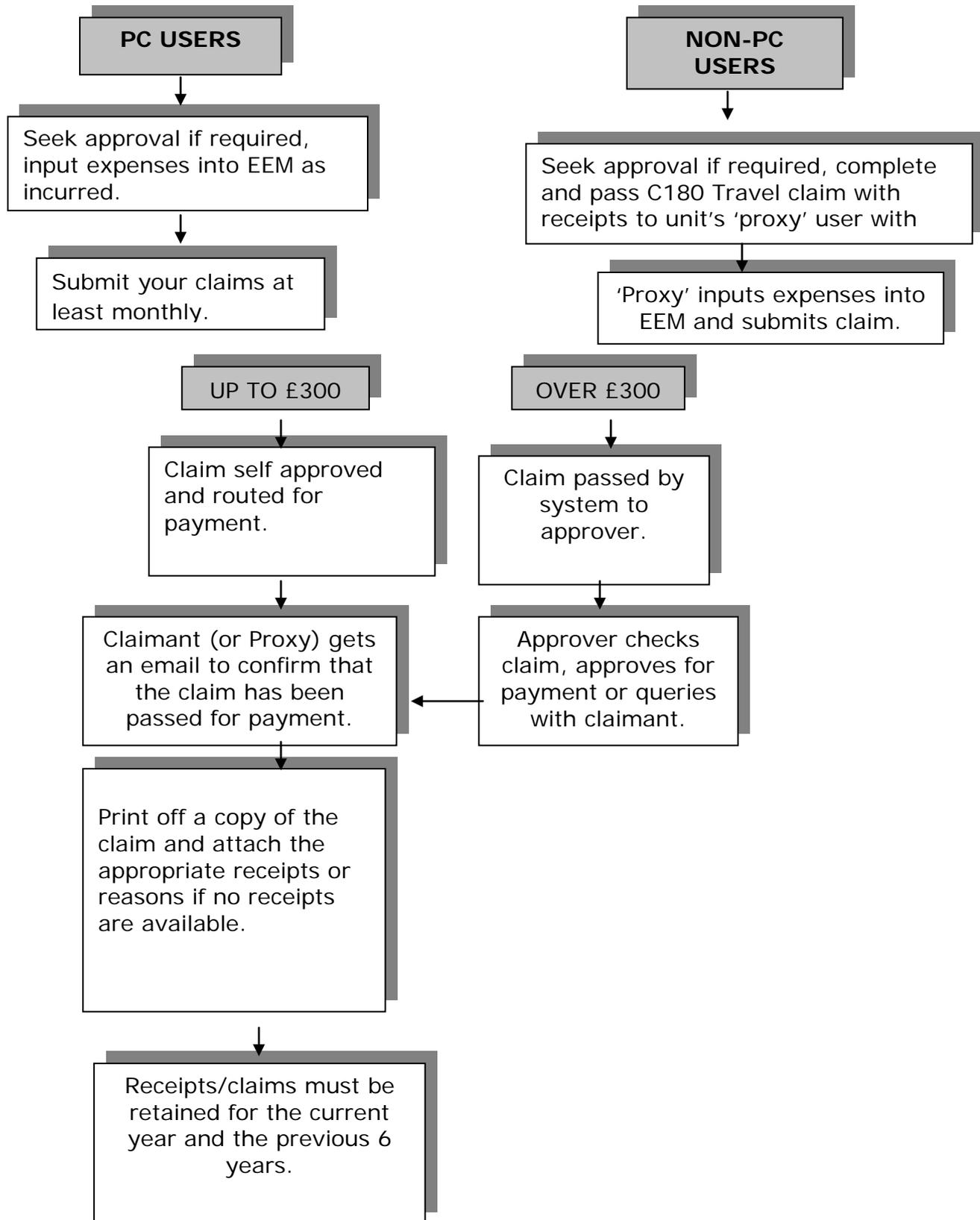
If you are attending a meeting hosted by the EC, they will usually refund travel expenses incurred. A standard form should be available at the meeting to reclaim costs. Keep receipts and or boarding cards as proof of expenditure.

Expenses are refunded by the European Science Foundation (ESF). Once you are registered they will make direct payment to FC bank. ESF will send you an e-mail confirming payment which should be forwarded to your Cost Centre (or Finance) Manager so that they can ensure the funds are channelled back to the correct budget appropriately. Business class travel will not be reimbursed.

For the FC bank details, please visit the [Finance and Accounting Services Intranet Pages](#).

EEM claim flowchart

Annex C



Monthly report of all claims is sent to Cost Centre managers, who are responsible for a detailed check of at least 10% of claims. Highlight the claims checked on the report and note any errors or concerns. Any errors should be notified to the claimant to arrange correction on the next claim.