

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. 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 purposes of official business. This includes attendance at selection boards and training courses. It does not include travel between your home and your permanent duty station (normal workplace).

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, Aberystwyth, 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. Currently, the suppliers that you should make use of when arranging travel are as follows:

- ❖ **Carlson Wagonlit (CWT) – booking rail, air or sea travel**, CWT can also provide advice on the most effective way to travel. Tel: 020 3353 0038 (domestic travel) or 020 3353 0039 (international travel), fax: 0131 525 6070, email: scotexec.edi.uk@contactcwt.com (see 2.2.1 for account details that should be quoted when using GPC).
- ❖ **Arnold Clark – Self drive car hire booking service**. Telephone: 0845 702 3946. Arnold Clark are a Scottish based company and where hire cars are required in England and Wales these will be sub-contracted to National Car Hire.
- ❖ **Expotel – Government hotel & conference booking service**. Expotel will try to book accommodation within the FC's 'Booking Limits'. They mainly book hotel style accommodation within major cities so those seeking B&B style accommodation in rural areas may want to make their own arrangements. Although the booking is made by Expotel, the bill is settled direct with the hotel on your arrival/departure. Tel: 0800 056 262, fax: 0161 947 4542, or email: govser@expotel.com and use reference: FORCOMEDI.

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. For example, if you book accommodation online using a low cost/discount provider you may need to prepay and the booking may be non-refundable, whereas through Expotel you can cancel without loss.

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 eConnect. When making bookings through CWT that will be paid with the GPC, advise CWT that their account **703224** is to be used for the transaction. That CWT account is only for GPC transactions, and all other bookings will be made through their normal systems.

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. A clear business reason for travel other than standard/economy class must be approved by your line manager before a booking is made (but note that first class air travel is not permitted). Examples of justifiable business reasons include:

- where first class facilities allow you to catch up on work more effectively than standard class facilities provide and the cost difference represents value for money. You must be able to demonstrate a more efficient use of time from the additional cost and it is suggested that the journey must be at least 2 hours in duration;
- where there are no standard class facilities to accommodate disabled or other special needs requirements;
- when a seat could not be found in a standard class compartment; and
- when travelling overseas, in developing nations, and standard class is inadequate.

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.

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. Arrangements to do this should be made direct with the airline, not CWT. 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. CWT don't provide details on bus or coach travel but you can obtain information by looking at the websites of companies such as National Express or Stagecoach.

2.4 Private transport

2.4.1 Cars and vans

The FC has four methods of travel by car/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/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 private use;
- **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 longer journeys of 120 miles (round trip) or more;
- **Private Car** – 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 or on official business you may claim an additional passenger supplement.

2.4.2 Pedal cycles & motorcycles

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 chapter 12 of the Staff Handbook or contact HR Services. 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.

2.4.3 Taxi

Taxis can be expensive. 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 should state clearly the reason for the use of taxis. Receipts must be provided. 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.

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 daily travel between your home and your permanent station 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 HR Services Payroll 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 the workplace you are normally based at 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, or any stop is incidental to the business journey (for instance, if they you merely to collect papers needed for a meeting at the temporary workplace) then the cost of the whole journey can be excluded from tax and NICs.

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

2.6 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 HR Services Payroll 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 Directors, 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 C 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 and if they feel that can authorise reimbursement they will require you to confirm your reasons in writing together with 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 station, or stations 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 expense is provided at annex B.

3.3 Childcare expenses

If you have children you can claim (with a receipt) for *additional* (i.e. over and above any regular expense incurred whilst at work) childcare expenses that are incurred when undertaking official business outside normal working hours, including business travel and work-related training activities. This represents a taxable benefit and will be paid through payroll but you should claim via EEMs. The FC will pay the tax on the benefit and this will be shown on your payslip.

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 HR Services Payroll 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 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 Services contact in Silvan House 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.

4. Claiming

4.1 Completing and approving claims

Claims for reimbursement of expenses are made electronically via the Employee Expenses Management (EEM) system, 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 and validity of your claim. If you are in any doubt about T&E rates and limits, please seek advice from your line manager, HR Services Silvan House, 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 must 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 unreasonably late can be rejected.

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

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. 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 transfer expenses, which will be routed to HR Services.

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. 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, 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 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 within Staff Handbook Chapter 4: Conduct & Security).

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 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 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. A currency converter is available on the travel section of the HR area of eConnect, or you can use another reputable source, such as the Financial Times web-site. Evidence of exchange rates applied should be retained for audits/management checks.

4.2 Auditing

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 arranging a local audit process involving a minimum 10% check and may arrange for further checks to be carried out within their Unit. 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 6 years from the end of the financial year to which they relate 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 overnight for your own convenience;

d) you may garage the vehicle at your home overnight if:

- i. your home is officially recognised as your normal workplace; or
- ii. your Cost Centre manager considers it to be in the public interest 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. If you are allowed to garage an official vehicle near your home you will be refunded actual reasonable expenses incurred.

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 your home is recognised as your workplace e.g. in the case of a Wildlife Ranger who works from home,

- 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 normal 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 (see section 2.5 in the main body of the procedure for more info).

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:

March 2011

The cost to travel by hire car from Edinburgh to Inverness, and return in one day, would be about £60 - £70 (Arnold Clark one day rate for class C £18 + home delivery & collection, which is free within 10 miles of car hire depot & £1 per mile thereafter + fuel £40 approx). Using your own car would cost the FC about £80 at PTR rate (25p x 324 miles) or £130 at standard rate of 40ppm. Having the car delivered to your office location within normal office hours could make additional savings in hire car charges.

Hire cars should be refuelled before returning to the provider as there is a substantial, additional cost to bear should the fuel tank not be full on return. This relates to National Care Hire and therefore England and Wales only. Hire cars through Arnold Clark in Scotland are refuelled by Arnold Clark at the 'at the pump prices'.

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%.

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, Unit 4 Lomond Court, Stirling FK9 4TU. (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. Arnold Clark 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

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 purpose of the injury benefit provisions of the Principal Civil Service Pension Scheme, 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

If you use your own vehicle for official business you are entitled to claim the appropriate mileage allowance provided you meet certain conditions. The FC 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:

- ❖ **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 set out at 3.4 of this annex, including a valid driving licence and MOT certificate (where relevant).
- ❖ **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 the insurance conditions set out at 3.4 of this annex, including a valid driving licence and MOT certificate (where relevant).

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

- Insurance - Standard Rate Only;
- Depreciation - Standard Rate Only;
- Motoring Organisation Subscriptions - Standard Rate Only;

- Fuel;
- Oil; and
- Tyres, Servicing, Repairs and Replacement.

Mileage rates are detailed in the T&E Rates & Limits Staff Notice. 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
 - using your car is more cost effective than using public transport or a hire car or other advantages (such as time) outweigh the extra cost ; and
 - you have fully comprehensive insurance which contains a clause permitting the use of the vehicle for business; and
 - if you are travelling over 120 miles in one day, only if you can justify using your private car in preference to a hire car or public transport;
- or
- you have a disability and are unable to use public transport and have fully comprehensive insurance which contains a clause permitting the use of the vehicle for business;

Examples of when you **cannot** expect to claim Standard Rate and where claims may be refused:

- where an official car is available;
- when it was clearly unreasonable, on cost grounds, for you to have used your private car in the particular circumstances e.g. where hire car or public transport would be cheaper and there is no benefit to the FC in the use of a private car;
- 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.
- where insurance is restricted to third party and does not meet the insurance requirements detailed in this annex.

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

- have 3rd party insurance cover **with** a specific clause permitting the use of the vehicle for business; or
- are using the vehicle for a journey which the FC does not recognise as appropriate for official travel by private motor vehicle but has agreed to allow at PTR; or

- where the most cost effective means of travel were not used or where there were no other advantages which outweighed the extra costs (e.g. time saved).

Your manager may restrict your claim to the level of PTR for journeys when it was clearly unreasonable for you to have used your private car in the circumstances. Accounting Inspection teams will query any uneconomical Standard Rate claims.

Worked example:

March 2011

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. In this example the best method of travel would be public transport (rail or air) and if you chose to use your private car for the journey reimbursement would be restricted to public transport rate.

3.2 120 Mile Guideline

Because of the relatively high cost of Standard Rate journeys alternative methods of travel should be considered when you're 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.

To hire a car for one day (including fuel costs) will normally cost less than a Standard Rate claim of 120 miles. This should be used as the breakeven point when considering the cost effectiveness of using your private car at Standard Rate i.e. if you're travelling to a place more than 60 miles away or the journey is over 120 miles in one day you should consider alternative methods of travel. If you choose to use your private car for a journey exceeding 120 miles, your Manager may restrict miles exceeding 120 to the PTR.

Worked example:

March 2011

A member of staff travelling from Edinburgh to Dumfries (78 miles) who has no official or CAPES car should in the first instance consider hire car or train. If this is available, and more cost effective than standard rate mileage (£62.40 at standard rate of 40 pence), it should be used. If a choice is made not to use the cheaper method, and there are no other factors that outweigh this (such as time), then the mileage rate reimbursed is PTR of 25 ppm after 120 miles. If no public transport or hire car is available, standard rate can be claimed.

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 location visited using the shortest practicable route. However, in some instances, journeys may start from home, for example where this saves journey time - the mileage you can claim for these journeys is affected by the normal home to workplace commute – see section 2.5.

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 accounting inspectors 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 car for a journey which the FC does not recognise as appropriate for official travel by private car. 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.

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.

- d. you must possess a valid MOT certificate 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 by certain insurance companies for motor vehicles (for Standard Rate or PTR Claims)

You also need to be aware of indemnity by certain insurance companies when checking you meet insurance requirements. 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 FC 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 that the policies taken out by Civil Servants who are employed by 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. In this respect, you are still asked to ensure that your motor insurance policy covers the use of the vehicle for official business or provide similar written evidence which shows the vehicle is covered for official business.

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.

Detached duty

Annex B

1. Excess fares – detached duty

Official business travel does not include daily travel to a detached duty station. However, for the first 30 days you can be reimbursed for excess travelling expense incurred over and above those that would be incurred to your normal duty station, up to value of the nightly accommodation and day expense limits. After the first 30 nights, you may only claim excess travelling expense within the lodging expense limit.

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 T&E provision already permitted at detached duty station 'A';
- b. excess fares in travelling to 'B' over and above those in travelling to office 'A'; and
- c. day expenses, treating 'A' as your headquarters.

2. Night Expenses

The maximum number of night expenses payable is 30, thereafter lodging expenses are payable. You are normally expected to go home for the weekends. Since the nights of the weekend break are included in the calculation of the 30 night expenses maximum, the actual number of claimable nights is therefore reduced. You are permitted to remain at the detached duty station over weekends and claim night expenses providing this is less than the cost of the return journey to the home station.

Affect of absence from detached duty station on 30 night expenses rule:

Type of absence	Duration	Effect
Official Business	10 nights or less	Nights before and after are accumulated in calculating the date from which lodging expense is reimbursed. 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.
Other absences for private reasons (including leave)	Not specified	Nights before and after are accumulated but absence does not in any circumstances give entitlement to a fresh start.

A move from one duty station to another which results in you returning to a previous detached duty station (i.e. 'A' to 'B' to 'A') will qualify for a fresh start for calculating duration of expense payments so long as you have exhausted your entitlement to night

expenses at station 'B'. This also applies when temporarily recalled to the permanent station where you were not due to return there following the detached duty period.

3. Lodging Expense Limit

You may claim for this expense when your entitlement to night expenses has been exhausted, but you have an ongoing accommodation commitment at your permanent station.

4. Additional expenses

The cost of storing furniture at the permanent station may be reimbursed provided you have been told that you will not be due to return to permanent station following detached duty. If your family take up continuous residence with you at a detached duty station you may be reimbursed family fares to the detached duty station and the cost of moving personal effects. Reimbursement of such additional expenses 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 HR Services Payroll team. The FC will pay any employee tax & NIC due and this will be shown on your payslip.

5. Concessionary travel

'Concessionary Travel' means travel between your home and your place of work, part or all of which is borne by the FC. 'Home' in this context means the normal place of residence at the permanent station (from which you are posted elsewhere to another workplace, on detached duty,) and at which your family remains after such a posting.

Concessionary travel is allowed either:

- to meet additional travel expenses when you live at home at the permanent station, and when you travel daily to a detached duty station, at which you are serving on continuous duty; or
- to assist you on detached duty, or on permanent transfer, to travel to your previous station on private business (including visits to the previous station on annual leave);

The FC may meet the cost of travel between your homes at the old and new stations at the weekend or whilst on annual leave. Visits to a third location within the costs of travel between the new and the old stations may be met where justified.

Lodging expense won't be reimbursed during the period of absence but day expenses may be reimbursed where applicable for the time spent at the detached duty station (or new permanent station) before setting out on the concessionary journey. No day expenses are payable for the journey to or from the detached duty (or new permanent station) during a weekend visit home.

Examples of concessionary travel that the FC may consider reimbursing:

- If you are on detached duty or permanent transfer and have not been joined by your spouse/partner and/or children from the family home at your previous station, travel costs home may be met while on night or lodging. Travel expense of your spouse/partner to your new station may be met in certain circumstances, e.g. if you are ill and unable to leave your new station.
- If you have a double commitment (i.e. incurring expenditure or retaining accommodation at your permanent station) in addition to your lodgings at the detached duty station, your travel expense home may be met while on night or lodging expenses.
- If you are either on permanent transfer or detached duty it may be reasonable for the FC to meet weekend travel expense home to your previous station while on night expenses, and thereafter reimburse weekend travel expense six times over a period of 12 months following the date of transfer, with intervals of at least one month.

6. Tax and National Insurance Contributions (NIC) on Allowances

Detached Duty expenses are subject to tax and NIC when staff are on detached duty for a period lasting, or expected to last, for more than two years. Payments will be liable to tax and NIC as soon as you are aware that your duty will last for two years.

In this situation, payments will be made to staff through their salary so that the right amount of tax and NI can be deducted. Therefore, claims must be submitted on a C180 and sent to HR Services Payroll team, rather than submitting via EEM system. The FC will gross up the allowance to take care of the employee's tax and NI liability.

If you break that continuous period of detached duty by returning to work at your permanent post for significant periods, then your expenses will only be liable to tax and NI where each detached period last for two years, or you expect it to be. Short visits back to your permanent station for meetings, or further moves on detached duty to other temporary stations, will not be regarded as breaking a continuous period of detachment.

Where it is decided that you return to your permanent station within two years of the start of the detached duty, or you are given a new permanent station, expenses will no longer be liable to tax and NIC from the date that decision was made. However, there can be no refund of tax or NIC for payments already made.

HR Services will make all staff embarking on detached duty aware of these arrangements, including how to complete and process claims.

Overseas travel and expenses

Annex C

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 (ie 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

- 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.
- Register with the FCO's LOCATE service.
- 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 and advising them of your visit and that you are 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.

<ul style="list-style-type: none"> • 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.
<ul style="list-style-type: none"> • Ensure you have a valid passport (valid for 6 months) and any necessary visas.
<ul style="list-style-type: none"> • 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 : <ul style="list-style-type: none"> - 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.
<ul style="list-style-type: none"> • 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.
<ul style="list-style-type: none"> • 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' (ie 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.
<ul style="list-style-type: none"> • 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.
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • Only drink water from a trusted source; if in doubt use bottled water (check the seals are unbroken).
<ul style="list-style-type: none"> • If necessary, boil or filter water, or de-contaminate it using iodine tablets - available from chemist.
<ul style="list-style-type: none"> • Avoid ice in drinks unless you are sure it is made from treated or chlorinated water.
<ul style="list-style-type: none"> • Only eat from recognised eating establishments.
<ul style="list-style-type: none"> • Avoid uncooked fruit and vegetables unless you can peel them yourself.

Visiting worksites
<ul style="list-style-type: none"> • Ask your host about worksite hazards or consider them yourself. Do not put yourself in danger.
<ul style="list-style-type: none"> • Try to avoid lone working, but if you have to then organise checks on your well being.
<ul style="list-style-type: none"> • Select and use appropriate footwear.
<ul style="list-style-type: none"> • Wear high visibility clothing as required.
<ul style="list-style-type: none"> • Wear head/eye and hearing protection as required.
<ul style="list-style-type: none"> • Take appropriate precautions to protect yourself, eg against sunburn, altitude fatigue, ticks, etc.
<ul style="list-style-type: none"> • Take appropriate precautions
<ul style="list-style-type: none"> • If travelling on a small/open boat, wear a life jacket.

Driving
<ul style="list-style-type: none"> • Only hire vehicles from known, reputable companies.
<ul style="list-style-type: none"> • Always wear a seat belt when driving or as a passenger.
<ul style="list-style-type: none"> • DO NOT drink and drive.
<ul style="list-style-type: none"> • Make sure you know the driving laws, licence requirements and road signs specific to the country you are visiting.
<ul style="list-style-type: none"> • 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, eg 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. Reimbursement would attract a tax and NIC liability and so the payment must pass via payroll, therefore claims must be submitted on a C180 and sent to HR Services Payroll team, rather than submitting via EEM system. The FC will pay any employee tax & NIC due and this will be shown on your payslip.

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. FC bank details are given below.

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.

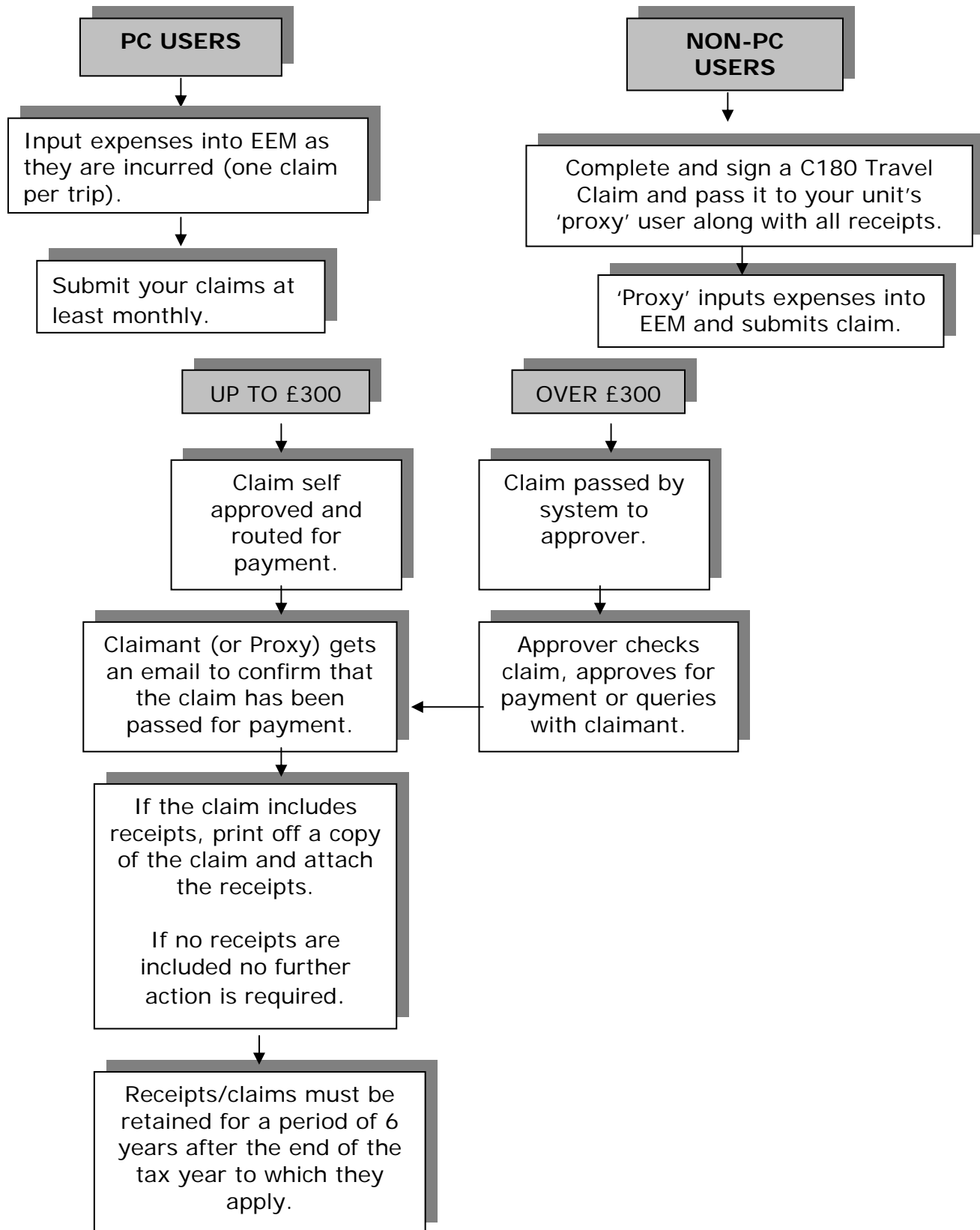
Bank details:

Sort Code: 08-33-00
Account Number: 12620138
Name & Address: Government Banking Service
Citibank

Account name: GBS Re Sales Income-Forestry
IBAN Number: GB35CITI08330012298643
BIC: CITIGB2L

EEM claim flowchart

Annex D



Monthly report of all claims is sent to unit managers to arrange completion of 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.