

T&E Rates & Limits

1. Travel

1.1 Standard Mileage Rates

On the first 10,000 miles in the tax year <u>except where a claim for PTR is appropriate</u> (the tax year is 6 April to 5 April)	40p per mile (up to 05/04/11) 45p per mile (from 06/04/11)
For each additional mile over 10,000 miles in the tax year	25p per mile

Standard Mileage Rate is intended to cover all costs associated with running a vehicle (see the T&E Procedure for further info) and 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 in the T&E Procedure.

1.2 Public Transport Rate

Public Transport Mileage Rate (PTR) is claimed for some business journeys in your private car, when:

- You choose to use your own car for business travel for a journey where another, more cost-effective, method of travel was available and appropriate (such as hire car, rail or air); **AND**
- There are no other advantages in using your private car (such as business time saved) which outweighed the extra costs.

For all PTR mileage	25p per mile
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PTR is intended to cover marginal costs such as fuel and oil, and can be claimed provided you meet the insurance conditions set out in the T&E procedure.

1.3 CAPES Mileage Rate (payable from 1st April 2011)

Primary CAPES rate - paid for the 1 st 5,000 business miles in year	23.6p per mile
Secondary CAPES rate – paid between 5,001 and 10,000 miles	20.8p per mile
Capes fuel rate - paid from 10,001 miles onwards	17.9p per mile

1.4 Motorcycles

Using a private motorcycle for business travel	24p per mile
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1.5 Bicycles

Using a private bicycle for business travel	20p per mile
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You are not permitted to claim this mileage allowance if you are using a Cycle to Work scheme bicycle.

1.6 Passenger rate

This rate can be claimed if you are using your private vehicle for official business and you take other FC staff, who must also be travelling on official business. You may also claim this rate when giving a lift to non-FC staff (e.g. other Civil Servants), who are travelling with you to the same meeting or venue on official business.

Rate per business passenger	5p per mile
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2. Food & refreshments

2.1 Additional costs for food & refreshment

You may be reimbursed for the additional costs of food and refreshments bought when travelling away from your normal area of work or workplace - i.e. when you have spent more than you normally would. You cannot claim this expense for the same time period as the non-commercial rate (see 2.2.3). Receipts must be provided with claims. The expense limit mealtime periods are as follows:

Breakfast (up to 11 am) *	£7 limit
Lunch (11am to 4pm) **	£9 limit
Evening meal (from 4pm) ***	£20 limit

In addition, gratuities not exceeding 10% of the actual meal (i.e. the cost inclusive of VAT) can be reimbursed so long as these are included on the receipt. The total cost should remain within the expense limit.

The three categories above cover all necessary food & refreshment expense incurred during that period and also include tea/coffee, bottled water, and soft drinks, which are bought separately from a meal. The limits include VAT costs.

2.1.1 Breakfast*

The cost of breakfast can be claimed if you need to start your journey considerably earlier than you normally would to travel on official business (at least one and a half hours' earlier than normal) and incur additional expense for breakfast. You can also claim for breakfast expense if you have an overnight stay and it is not provided as part of your Hotel or B&B cost (but the total expense should not exceed the booking limit) or if you had to leave earlier than breakfast became available at your Hotel/B&B.

2.1.2 Lunch**

Any additional costs that you necessarily incur from food or refreshment expense around lunchtime while away on business can be reimbursed. If you do not incur a cost over and above what you would normally pay for your lunch, then you should not claim. If you buy your lunch in the morning (e.g. because there may not be catering facilities available at lunchtime) you can still claim under the lunchtime expense limit.

2.1.3 Evening meal***

Refreshments (e.g. bottled water, tea, etc) can be bought at anytime during this mealtime period, however, to claim for additional and necessary meal costs incurred in the evening, you would be expected to be away either overnight or unable to return home before 8pm. You can claim reimbursement for the cost of a large glass of wine, or pint of beer, or equivalent (i.e. two units of alcohol maximum), when taken with an evening meal (within the expense limit, including your food).

2.1.4 Combining lunch & evening meal expense limits

To provide flexibility, if you're going to be away on business during both the lunch and evening mealtimes, it's possible to combine both expense limits. This means for example that if you decided to have a small lunch and have a larger evening meal you'd be able to combine both expense limits when dining.

3. Hotels/B&Bs

3.1 Standard of Accommodation

You are entitled to expect a basic standard of accommodation when travelling on FC business, including:

- A clean and comfortable room (non-smoking if preferred)
- En suite facilities, tea/coffee making facilities, TV
- A full breakfast
- If needed, a writing surface for working
- Adequate personal security and proper emergency procedures
- A safe location

- In a location where it would be possible to get an evening meal at a reasonable cost nearby - or on the premises.
- You are not expected to travel far to find accommodation.

3.2 Booking limits for Hotels or B&Bs

The following are the revised upper limits that can be claimed for accommodation costs:

London	Up to £125 per night
Cities and major towns	Up to £90 per night
Elsewhere	Up to £70 per night

If you are unable to find suitable accommodation within these limits then you can, with your line manager's approval, book more expensive accommodation, provided the cost is reasonable and necessary. If the cost differences are marginal and you cannot discuss this with your manager in advance, you may proceed with the booking.

If your visit is to a city or large town covered by the middle (£90) booking limit, then that booking limit applies, even if the accommodation is outside or near the town. For example, if you are visiting Edinburgh, but stay in a B&B outside the city, then you can book up to the £90 level, provided that you are not incurring unreasonable additional travel costs by doing this (because accommodation could be booked near Silvan House with little travel cost). If you had to stay in Edinburgh, but your business is in a location outside the city e.g. at NRS, then you can book up to £90, provided the additional travel costs can be justified.

These rates reimburse the inclusive cost of accommodation and breakfast, including VAT costs. If breakfast is not included in the room rate, you may claim the actual cost of breakfast on top of the accommodation charge (up to the limits above), providing the breakfast receipt with your claim.

A 'Dinner and Hotel/B&B' rate can be obtained and reimbursed provided the total cost remains within the accommodation booking limit for the area added to the evening meal expense limit.

3.3 Non-commercial accommodation rate (friends and family)

If you stay overnight with friends or family you can claim an allowance. This allowance covers any food or refreshments expense. The amount is claimed and paid via the Electronic Expenses Management system and is then notified to payroll because it's subject to tax and national insurance deductions – which you will see on your payslip. This allowance may also be claimed if you stay overnight in a caravan, mobile home, tent, or camping van. Site fees can also be claimed separately.

Non commercial accommodation rate	£37 per night
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3.4 Lodging Expense

This expense limit is appropriate if you have long periods away from your normal place of work on detached duty, either after a period of normal short term T&E expense or from the outset (see the T&E Procedure for more info). All other T&E expense limit provisions (e.g. accommodation, food & refreshments) are not payable alongside lodging expense, unless you are out on official business away from your detached duty station. The limit includes any VAT costs incurred.

London	£38.70 limit per night
Elsewhere	£37.00 limit per night

3.5 Overnight stay – miscellaneous expense

You can claim the actual cost of a 'miscellaneous expense' incurred whilst away on business overnight that was necessary and additional to your normal daily expenditure (e.g. telephone call home or laundry expense). A receipt or evidence of payment should be provided where possible. To comply with HMRC guidelines and avoid tax liability, you can be reimbursed for overnight stay miscellaneous expenses up to a maximum of £5 per night (or £10 if travelling outside the UK). Please note that this is not the same as the previous incidentals allowance – you must only claim any actual expense incurred.

4. Discussing & agreeing business travel

This Staff Notice should be read in conjunction with the FC's Travel & Expenses Policy and Procedure both of which can be found in the Staff Handbook. The Policy confirms responsibilities for all staff and there is an expectation that staff and managers will discuss and agree business travel, including the cost of T&E, in advance where possible. Where concerns regarding T&E cannot be resolved informally the Grievance Procedure can be used, however staff should discuss concerns with their line manager in the first instance.