

## CHAPTER 9. TRAVEL, SUBSISTENCE AND RE-LOCATION

### This Chapter:-

- records your entitlement to travel and subsistence costs for both the UK and overseas,
- describes how permanent and compulsory transfers are handled, and,
- sets out your entitlements if you agree to work away from your normal workplace on detached duty.

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Chapter 9. Travel, Subsistence and Re Location

## 9.1 Travel and subsistence - introduction

### Principles

9.1.1 The payment of expenses is subject to the rules set out in this chapter. If you are in any doubt about how these apply to you, please speak to your line manager in the first instance. If you cannot resolve the problem, then you should contact Human Resources Reward Team.

9.1.2 The Civil Service Management Code sets out the terms and conditions of service which apply to staff. It also sets out the principles and guidelines within which each Department and Agency has discretion to determine their own policy on the payment of expenses.

9.1.3 VOSA expects staff to arrange their activities in an efficient manner giving due regard to both effectiveness (getting the job done) and economy (without waste). So VOSA expects staff to be cost effective in claiming expenses and to take into consideration all factors - lost time as well as the costs of the preferred travel.

9.1.4 We are a national road vehicle testing, enforcement and licensing organisation employing a substantial number of staff whose daily duties involve VOSA business travel by various modes of transport. Employees are expected to use public transport where it clearly represents greater value for money and saving in time. The cost of this travel will be reimbursed as appropriate. Travel must be necessary and carried out in the most economical way consistent with the efficient management of VOSA business.

9.1.5 Unreasonable or avoidable Travel and Subsistence (T&S) claims will be refused.

9.1.6 VOSA reserves the right to reclaim money where either fraud or flagrant disregard of the rules (including the need for value for money) has occurred.

9.1.7 Claims must be submitted within 1 month of travel using the appropriate electronic or paper T&S or overtime claim form, (see your Pay Liaison Officer for advice). The electronic system enables claims to be made weekly

9.1.8 All receipts you collect in support of actual expenditure must be retained for a period of 6 years as you may be asked to provide them to the Inland Revenue or VOSA.

9.1.9 Where you have received expenses from another source (e.g. a court, etc) in relation to VOSA's business, these must be surrendered to Finance, if you have already claimed reimbursement from VOSA.

## 9.2 Submission and Certification of Claims

### Introduction

9.2.1 Claims will be checked and, where necessary, queried by Certifying Officers with claimants. If you deliberately make or certify an inaccurate or fraudulent claim, disciplinary action may be taken and in some cases you may also be prosecuted. Where the payment has already been made, you must refund any overpaid amount. If necessary the amount will be deducted from any money owing to you from public funds.

### Claimants' Responsibility

9.2.2 It is your responsibility to claim reimbursement of expenses incurred on VOSA business in accordance with the rules set out in this Chapter of the Staff Handbook.

9.2.3 In particular, you must only claim:-

- a) for journeys made on VOSA business;
- b) mileage travelled on VOSA business;
- c) for standard or economy fares on public transport, unless there is a business need to travel first class (see [Section 9.7.1](#));
- d) night expenses when you have stayed away overnight out of necessity;
- e) day expenses when you have necessarily incurred additional costs on food and refreshments

9.2.4 You must also:-

- a) use the most cost effective means of transport, taking all relevant costs and your own time into account;
- b) ensure that all the required information is provided, including start and finish times, locations visited, your home and full accommodation addresses for any claim you make.

9.2.5 VOSA will take disciplinary action against you if any expense is considered to be unreasonable and could have been avoided had the journey been better planned. Official journeys may start from home (or end there) if that is the shortest and most cost effective route.

### Certifying Officer's Responsibilities

9.2.6 All claims must be certified by an employee's line manager or above. Other employees who are required to fulfill the role of Certifying Officer, must have the appropriate payment certification authority specified on a delegation letter. Certifying

Officers should be able to verify as far as practical that the expenses were properly incurred on VOSA business. Level 8's and above may certify their own claims.

9.2.7 Officers on Temporary Regrading may certify claims within the above rules.

9.2.8 Certifying Officers, including those who self certify must check claims carefully. Negligence in this area may result in disciplinary action, e.g. withdrawal of certification rights, etc.

### **9.3 Advances and Imprests**

#### **Advances for occasional travellers**

9.3.1 You can draw an advance for expenses to be incurred on VOSA business travel not exceeding 90% of the estimated cost of the journey. Where the actual costs are known, e.g. living expenses, rail fares, tolls etc, the full amount may be advanced. Requests for advances should be submitted through Certifying Officers to T&S Section using Form A/Cs 912 which is available from T&S Section, Welcombe House, Swansea.

9.3.2 An advance issued for a journey which is cancelled must be refunded. A second advance will not be made until an earlier one has been cleared.

#### **Imprests for regular travellers**

9.3.3 If you travel regularly, you can apply for an imprest to meet your normal expenses for a 3 week period (i.e. 2 weeks plus 1 week for processing).

9.3.4 You must refund your imprest without delay if you cease to undertake regular travelling duties. As an imprest holder, you should in any case, review your imprest level regularly to ensure that it is still warranted. T&S Section carry out regular reviews of imprest levels and can require refund of all or part of the imprest.

9.3.5 If you think you need an imprest you should apply to T&S Section, Welcombe House, Swansea.

### **9.4 Travelling Expenses**

#### **Introduction**

9.4.1 This Section defines the qualifying conditions for the reimbursement of day to day travel expenses incurred on VOSA's business.

#### **What qualifies as VOSA business travel?**

9.4.2 VOSA business travel includes:-

- a) normal operational business travel;
- b) journeys to and from full time training courses, attendance at part-time courses (i.e. Day Release) and further education courses which have been funded by VOSA. Travel to approved external training courses will be paid at public transport rates (see [annex A](#) for details of rates);
- c) attendance at Assessment Centres and Selection Boards;
- d) journeys made on recall from annual leave other than from your home.

9.4.3 VOSA business travel does not normally include travel between your home or hotel and your workplace. You must meet these costs unless:-

- a) you are entitled to excess fares;

- b) you attend work outside of your normal conditioned hours of employment;  
or
- c) where you incur excess mileage in travelling between your temporary accommodation and your temporary workplace when compared to the mileage you would normally travel from your own home to your normal place of work (this will also apply where the £5.00 incidental allowance is claimed but overnight expenses have not).

Payments for excess travel will be based on Public Transport rates (see [Annex D](#) for full guidance on excess fares)

### **Out of hours business travel**

9.4.4 If you travel on VOSA business outside of normal conditioned hours of employment and:-

- have to attend a place other than your workplace, e.g. a roadside check or an accident, you may claim the full cost of travel at the appropriate rate. You should claim the mileage reckoned from your office location to site, or your home to site if less, using the T&S system. Any mileage in excess of your normal office location to site is taxable so must be claimed using the electronic overtime claim form;
- have to make emergency call outs to your normal workplace, you may claim the full cost of your travel at the appropriate rate. These payments are taxable and should be claimed on the electronic overtime form and will be paid with your salary;
- make additional journeys to your workplace outside your contracted hours you can claim the full cost of your travel at the appropriate rate. These payments are taxable and should be claimed on the electronic overtime form and will be paid with your salary.
- where travel is claimed on either a Saturday or Sunday and you do visit your normal workplace then you will be paid the actual mileage travelled. These payments are taxable and should be claimed on the electronic overtime form and will be paid with your salary.

### **Home related travel expenses**

9.4.5 This means all travel costs between your home and your workplace where VOSA reimburses you at the appropriate rate. You can claim for:-

- weekend visits home from your detached duty workplace;
- travel related to permanent transfer which has been authorised by HR where you move your home at public expense;
- excess fares on permanent transfer or detached duty (these are taxable and paid with salary).

### **Your normal workplace**

9.4.6 This is defined as the place where you are officially based, or from which you normally work. It is usually the starting point for the payment of your business expenses.

9.4.7 Officially based, means the permanent work location to which you have been assigned in your letter of appointment or any subsequent variant. This also relates to the place where you stay when you work away on detached duty.

### **Your home**

9.4.8 'Home' is classed as the place where you live when working at your official workplace.

9.4.9 If you are temporarily working away from your official workplace:-

- where you stay is regarded as your home; and
- your temporary workplace is regarded as your 'normal' workplace for the purpose of calculating expenses and overtime payments.

## Visiting another workplace

9.4.10 You may claim the whole cost of travel at the appropriate rate to the temporary workplace and/or accommodation, even if you need to stay overnight en route.

## 9.5 Using your own Vehicle

### Principles

9.5.1 It is VOSA's policy that you must use either public transport or a pool or hire car, when one is available and it is more economical to do so.

9.5.2 You are not obliged to provide or use your own vehicle for VOSA's business.

9.5.3 Where you do use your vehicle on VOSA's business, you will be reimbursed at the appropriate rate (as shown in [Annex A](#)).

### Ownership

9.5.4 For the purpose of these rules, a vehicle is regarded as being privately owned if it:-

- is owned by you or being bought by you on credit terms, and registered in your name or that of your partner;
- has been hired by you for your private use; or
- is not registered in your name, but it is in your lawful possession where you have permission from the owner to use the vehicle and the normal insurance requirements are met (see [paragraph 9.5.9](#) below), and the policy specifically covers your use of the vehicle on VOSA business travel.

9.5.5 In addition to the ownership and insurance requirements your use of the vehicle on VOSA's business must comply with all other requirements for use on the road including having a current Vehicle Excise disc and where necessary a current Test Certificate. You must also hold a current valid driving licence.

9.5.6 These rules also apply when:-

- you are travelling on VOSA business in a vehicle you own but which is being driven by someone else;
- your vehicle is being used on VOSA business but is being driven by someone else because you are not present, e.g. it has been used to take you or somebody else to the airport or train or bus station.

9.5.7 Where you use a vehicle which does not meet the ownership requirements of [paragraph 9.5.4](#) above, the public transport rate (PTR) may be paid provided the vehicle is insured for VOSA business use.

9.5.8 While using your vehicle on VOSA business or travelling as a passenger you are deemed to be at work for the purpose of the injury benefit provisions of the Civil Service Injury Benefit Scheme and Section 2 (1) of the Superannuation Act 1972 (as amended). You are also covered by the National Insurance (Industrial Injuries) Act 1965 (as amended), subject to the decision of the Statutory Authorities in any particular case.

### Insurance

9.5.9 If you use your vehicle on VOSA business you must satisfy certain insurance conditions. To be eligible to claim any Motor Mileage you must ensure that your private motor vehicle insurance contains either:-

- a clause permitting your use of the vehicle in connection with your business; or
- a clause specifically permitting your use of the vehicle on VOSA's business; or
- where the vehicle is not registered in your name, a clause specifically permitting your use of the vehicle on VOSA's business.

**NB:** Please refer to [paragraphs 9.5.11](#) (Standard Mileage Rate) and [9.5.12](#) (Public Transport Rate) for further details on insurance requirements.

9.5.10 When you are required to carry official cash or equipment in your own motor vehicle, you should notify your insurance company to ensure that your insurance cover will not be affected. You do not need to arrange any special insurance cover in respect of risks to the cash or equipment itself.

### **Standard Mileage Rate (SMR)**

9.5.11 Payment at the standard rate is not an automatic entitlement. To qualify for SMR:-

- you must ensure that your journey could not be more economically made by public transport or in a pool or hire car, (see [paragraph 9.5.1](#));
- your journey must be on VOSA business;
- you must meet the insurance criteria specified in [paragraph 9.5.9](#) above;
- you must meet the ownership requirements specified in [paragraph 9.5.4](#) above;
- you must have a fully comprehensive insurance, covering loss or damage to the vehicle, and be able to produce it if requested. (You should note, however that some insurance policies that are otherwise fully comprehensive may exclude some liabilities);
- you must obtain approval from your authorising officer for a single journey exceeding 60 miles one way or 120 miles return journey in the same day.

### **Public Transport Rate (PTR)**

9.5.12 PTR is payable where standard rate does not apply, and:-

- you must ensure that your journey could not be more economically made by public transport or in a pool or hire car, (see [paragraph 9.5.1](#));
- you meet the insurance criteria referred to in [paragraph 9.5.9](#) above;
- you have a 3rd party insurance policy which covers the use of your vehicle on VOSA business;

9.5.13 There are also circumstances where PTR applies if the ownership requirements at [paragraph 9.5.4](#) above are not met (see [paragraph 9.5.7](#) above).

9.5.14 You should note that if you claim mileage at PTR, your private motor vehicle insurance policy must also cover without financial limit:-

- bodily injury to or death to third parties;
- bodily injury or death to any passengers;
- damage to the property of third parties and/or passengers.

### **Calculation of mileage entitlement**

9.5.15 Mileage payments are limited to the most economical route reckoned from your normal workplace or the distance actually travelled if less. This applies regardless of the rate claimed.

9.5.16 If you take a longer route than you need to, you must still show the details of your journey and explain the reasons why you have taken the longer route on your claim. However, the amount reimbursed will not exceed the cost of travel by the most economical route, or method, taking into account all relevant costs; unless exceptional circumstances apply, e.g, accidents, road works, diversions etc.

### **Disabled drivers**

9.5.17 If you are disabled and because of this need to travel in your own adapted vehicle on VOSA business, you will be reimbursed at SMR for all VOSA business travel. However you must meet the relevant insurance conditions (see [paragraphs 9.5.9 to 9.5.11](#) above).

### **Other mileage related supplements**

9.5.18 If you carry passengers on VOSA business you will be paid a supplement for each passenger. The current rates are shown in [Annex A](#).

9.5.19 You can claim a supplement at the rate shown in [Annex A](#), for journeys at SMR or PTR when you need to carry equipment inside your car, including the boot or luggage area. Equipment or items that qualify for payment are:-

- bulky items, such as cones, wheel chocks, portable test equipment, creeper boards, and heavy boxes of papers, etc;
- delivery items for VOSA that would normally have been sent by parcel post or carrier, i.e. large parcels, computers and files etc.

NB: This is not an exhaustive list and other items will be considered on their merit by line managers.

9.5.20 Normal kit alone - that is your briefcases, personal protective equipment and clothing, laptop computer equipment, stationery and working papers etc., will not attract payment.

NB: This is not an exhaustive list and other items will be considered on their merit by line managers.

9.5.21 You may be able to claim a supplement for equipment which you do not need to carry for a particular day's work, but which you will need at other times during the week. But you will only be able to claim on this basis when the supplement claimed is less than the costs of unloading and reloading, etc.

### **Car parking & tolls**

9.5.22 You will be reimbursed toll (including ferries) and car parking fees, when you necessarily incur these on VOSA business. You must retain your receipts (see [Section 9.1.8](#)). You must give an explanation on your claim, if exceptionally, a receipt is not available.

## **9.6 Pool and Hire Vehicles**

### **Principles**

9.6.1 If you drive on VOSA business a vehicle that is owned, hired or leased to VOSA, you must hold a current full driving licence which is valid for the class of vehicle to be driven.

9.6.2 Before you can drive a vehicle owned, hired or leased to VOSA, you must disclose to VOSA's Procurement Team (details are subsequently forwarded to HR for retention), in confidence, your driving details including:-

- disqualifications;
- endorsements; and
- any relevant medical history that may affect your ability to drive.

9.6.3 You must notify any changes to your circumstances immediately relevant to paragraph 9.6.2 to the VOSA Procurement Team.

### **Private use of pool and hire vehicles**

9.6.4 You may take a pool or hire car home where there is a saving in VOSA time and no significant extra cost, and:-

- you need to make an early start on a business journey the next working day; or
- a business journey involves a late return home.

9.6.5 You may not use the vehicle other than on VOSA business except to purchase food and refreshments locally when staying away.

### **Hire car arrangements**

9.6.6 Please note that full details of the hire car arrangements and examples of the latest hire rates are available on the Procurement Team's pages of the VOSA.net. You should consult this database to find out the current contacts and prices.

## **9.7 Using Public Transport**

### **Principles**

9.7.1 Your standard of travel is determined by business need. All journeys will be made at standard or economy fares. The exceptions are:-

- you are disabled and Standard or Economy Class facilities do not accommodate your particular disability;
- you are a non-smoker and there are no non-smoking seats available in Standard or Economy Class;
- you need to carry out work and this is not possible in Standard or Economy Class;
- you are unable to find a seat in standard or Economy class.

9.7.2 You can often avoid difficulties by reserving a seat in advance. Fares and travel supplements, such as seat reservations, will be reimbursed.

9.7.3 VOSA will reimburse the cost when you forfeit a reservation fee, or when you do not make use of a travel ticket - except where the fault is clearly yours. You should explain the circumstances in your claim.

9.7.4 Benefits accrued as a result of official travel (for instance "Air Miles") must not be used for personal travel. You are encouraged to use them to offset the cost of future official journeys. - see also Part A of this Staff Handbook, [Chapter 3 - Personal Conduct](#), Acceptance of Gifts, Benefits and Hospitality.

9.7.5 You must obtain a receipt(s) for actual expenditure and retain for six years afterwards (see [paragraph 9.1.8](#)).

### **Ticket booking & cancellation arrangements**

9.7.6 VOSA have arrangements currently with Portman Travel to supply travel tickets. You are expected to use this facility. The booking form to be used for the current arrangements is available on the Procurement Team's pages of the VOSA.net.

### **Season tickets**

9.7.7 The cost of the purchase of a season ticket will be reimbursed if you are travelling on VOSA's business and this is the most economic option. However you must:-

- get approval from your Certifying Officer;

- claim reimbursement as soon as practical after the ticket is purchased;
- not make further claims for any journeys covered by the season ticket.

### **Rail travel**

9.7.8 There are circumstances where you may travel First Class (see [paragraph 9.7.1](#)).

### **Discount cards**

9.7.9 You will be reimbursed the cost of purchasing discount cards (e.g. railcards etc) if your Certifying Officer is satisfied that savings will accrue to VOSA.

### **Sleeping berths**

9.7.10 The cost of a single sleeping berth on a train will be reimbursed if you need to travel overnight, and this is the most effective method of travel. If your journey is exceptionally long it may be more economical to fly.

### **Air travel**

9.7.11 You may travel by air when:-

- this is more economical because of savings in travel and subsistence expenses and VOSA time; or
- the urgency of a journey justifies the cost.

### **Travel by sea**

9.7.12 If your journey includes overnight travel, you will be paid the relevant overnight allowance (see [Annex B](#)).

9.7.13 You may also travel by hovercraft or hydrofoil if this is the most efficient and economic method of travel.

### **Travel by bus or coach**

9.7.14 You may also travel by bus or coach. In considering this option, you should take into account not only the cost of the travel but any additional travel and subsistence expenses and travelling time that you may incur.

### **Journeys by taxi**

9.7.15 In exceptional circumstances, you will be reimbursed taxi fares where:-

- you are travelling alone in an unfamiliar environment (for reasons of personal safety);
- if you are pregnant or disabled;
- you have to carry heavy baggage;
- there is no other suitable form of public transport or official lift available to you;
- you can save time.

## **9.8 Subsistence**

### **Introduction**

9.8.1 This Section sets out the rules for the reimbursement of various day to day expenses which may be incurred while away on VOSA business. The limits and conditions vary according to your circumstances, e.g. the time you spend away from your office, or whether accommodation is provided at VOSA's expense. Guidance on detached duty is contained within [Section 9.11](#).

## Principles

9.8.2 UK subsistence is intended to meet the extra costs (for instance meals and accommodation) that you necessarily incur if you are away from your normal workplace(s) in the UK on official (detached) duty. Detached duty applies to any period spent working at a place other than your permanent office and therefore includes visits for meetings or interviews. You will not be compensated for the inconvenience of being away from your home or family.

9.8.3 VOSA will not pay for purchases of videos, newspapers, or alcoholic drinks in hotels, etc. These are covered by the Incidental Expenses Allowance, (see [paragraph 9.8.17](#)).

9.8.4 You may be called upon to justify any claim you make for Audit and Inland Revenue purposes. Claims for actual expenditure (i.e. Bed and Breakfast claims) must be supported by receipts, which you must retain for six years afterwards (see section [9.1.8](#)).

9.8.5 In the case of the set rate meal allowances you will be reimbursed at the agreed subsistence rates, on the basis that over the period of a year, your costs will balance out. The principle being that in some circumstances you end up gaining, where as in others you lose.

9.8.6 If you travel direct from home and return there, the whole time you are away counts for subsistence purposes.

## Minimum criteria for payment

9.8.7 You may claim reimbursement for additional expenses when:-

- you are continuously absent from your workplace or home on VOSA business for more than 5 hours; and
- you are required and travel for more than 10 miles on VOSA business, and
- you have necessarily incurred additional expenditure.

## Day Subsistence

9.8.8 You cannot claim this as an automatic entitlement, unless you have incurred additional costs whilst working away from your workplace or home. You must not claim if you:-

- bring food and drink to work with you;
- eat at home;
- are already claiming 24 hour subsistence allowance for the same period;
- are in receipt of lodging expenses unless you travel away from your new or detached duty workplace.

9.8.9 Where you are provided with meals, e.g. at a seminar, a conference, or a training course run by VOSA or any other organisation if appropriate, you may be entitled to claim reduced day expenses as shown in Annex B, where you incur necessary additional expenditure.

9.8.10 You can also claim day expenses immediately after an overnight absence of more than 24 hours, where your continuing absence exceeds a further 5 hours. For example, an overnight expense would cover an absence from 0900 on Monday to 0900 on Tuesday. A return to your normal workplace at 1600 on Tuesday would give you an overnight payment entitlement and a day expenses payment entitlement of over 5 but less than 10 hours, if you necessarily incur additional expenditure.

9.8.11 The rates for absences exceeding 5, 10 and 12 hours are shown in Annex B.

### **Late meal payment**

9.8.13 If you are required to work after 8.00 p.m. immediately following your normal conditioned hours, and have to purchase food which could have otherwise been provided at home, you can claim £3.25; unless the same period of time is covered by day or night subsistence. This payment is taxable, and must be claimed on the electronic overtime form.

9.8.14 If you choose, of your own accord, to work after 8.00pm, you cannot claim the allowance.

### **Overnight expenses**

9.8.15 Overnight expenses are to cover the additional costs of commercial accommodation and meals. These are paid for an overnight absence from your home and normal workplace. You may claim only if you cannot reasonably return home for the night. It covers an absence up to 24 hours plus any additional period not reckonable for day expenses, i.e. less than 5 hours. You can only claim this for

up to 30 nights away at the same location, or up to 90 nights if HR approval is given.

9.8.16 After 30 nights (or 90 if HR approval is given) away at the same location, night expenses are replaced by Lodging Expenses. Absences from your temporary or new workplace during the 90 night period may affect your entitlement (see Section [9.11.7](#), [11.8](#) and [11.11](#)).

9.8.17 You can claim the Incidental Expenses Allowance (at the rate shown in [Annex B](#)), for the first 30 nights (or 90 if HR approval is given) in the same location, to cover the costs of telephone calls home, laundry, alcohol and newspapers etc.

9.8.18 You must claim the 'Staying With Friends' Allowance when you stay overnight in non-commercial accommodation, e.g. in a caravan or with friends or relatives. This rate is inclusive of reimbursement of site allowances.

9.8.19 If accommodation and meals are provided at a residential training course or conference, overnight expenses cannot be claimed (see paragraph 9.8.15). You can claim the Incidental Expenses Allowance in these circumstances (see 9.8.17).

### **Weekend visits home**

9.8.20 It is anticipated that you will return home at weekends. If you need to stay over you must consider whether:-

- you are so far away from home that to return there would be impractical; or
- the nature of your work prevents you returning home.

9.8.21 If you have to stay away for any part of the weekend, you will be paid the appropriate rate of overnight expenses.

## **9.9 Travelling Time**

### **Introduction**

9.9.1 This Section sets out the rules for calculating claims for travelling time when you travel on VOSA business, including travel - to an event such as a conference, meeting or training course - and exceed your contracted hours. The rules do not apply to normal home to workplace, or other operational travel. This differs for detached duty, see paragraph [9.11.14](#).

9.9.2 These rules apply to journeys in the United Kingdom. You should contact HR if you need information about claiming for travel in other countries.

### **Who qualifies for travelling time payments?**

9.9.3 If you are in a Pay Level up to and including Level 7, you can claim payment, or time off in lieu (TOIL) for time spent travelling when you have exceeded your conditioned hours. Paragraph 9.9.11 sets out the arrangements if you are Level 8 or above.

### **Business travel on normal working days**

9.9.4 If you spend time on business travel but do not exceed your conditioned hours, you will not be able to claim a payment.

9.9.5 If you work longer than your conditioned hours and also travel, you are

entitled to claim both the extra hours worked and your travelling time as overtime – see [Part A of this Staff Handbook, Chapter 8](#) – Pay – Paragraph 8.8 - Overtime

9.9.6 If the total of the hours you work and travel exceeds your conditioned hours you can claim the excess as travelling time. For example, if your notional contracted hours are 8, and you work for 4 hours and spend another 7 hours travelling, you are entitled to claim 2½ hours travelling time (11 - 8½). This assumes 30 minutes has been taken for lunch.

9.9.7 When you are calculating your claim for travelling time you must record and deduct your normal home to office journey time on each occasion. Home also includes any place you stay when you are temporarily working away. You can claim TOIL instead of a payment for travelling time, if you wish. If you claim payment this will be made at the appropriate overtime rate.

### **Business travel at weekends, privilege or public holidays**

9.9.8 If you necessarily travel at the weekend or on a bank or public holiday and you exceed your weekly conditioned hours, you will be paid as follows:-

- Saturdays at plain time and a half; and
- on a Sunday, bank or public holiday at double time rate.

9.9.9 Alternatively you can claim TOIL instead of payment to the limits set out in paragraph 9.9.9 above. However, you should note that this will be limited to one working day off in respect of travelling time incurred on any one day and the balance paid at plain time rate. For example, 8 hours spent travelling on a Sunday will entitle you to 16 hours paid travelling time. If you choose to take a day's TOIL (i.e. 8 hours) you will be paid the balance at plain time.

9.9.10 If you are Pay Level 8, and above and travel on either Saturday or Sunday, you can claim payment subject to the maximum hourly rate for Level 7 or TOIL as follows:-

- Saturday - half plain time rate;
- Sundays, public and bank holidays - full plain time rate.

## **9.10 Other expenses**

### **Attendance at Assessment Centres, Selection Boards & Medical Boards**

9.10.1 Your travel and other expenses will be reimbursed as for normal duty.

### **Attendance at a Civil Service Appeal Board**

9.10.2 You will be entitled to the reimbursement of your expenses as though you are on normal duty. Where you are the appellant, VOSA will also reimburse, on the same basis, the expenses incurred by anyone (for example a colleague or local trade union representative) helping you with your case.

9.10.3 VOSA will also reimburse the travelling expenses for any necessary living expenses, (not exceeding the cost of the return journey by standard or economy rail fares) any necessary living expenses and loss of earnings (if appropriate), of any non-civil servant attending the Board on your behalf, provided:

- the Board agrees to their attendance; and
- they are not a full-time trade union official or your legal

representative.

9.10.4 The rates paid for loss of earnings are £17.65 for a half day or £35.30 for a full day.

### **Recall from annual leave**

9.10.5 Annual leave is for your rest and recuperation. You will not be recalled unless it is absolutely necessary.

9.10.6 However, if you are recalled (other than from home), you will be reimbursed your travelling and any necessary living expenses you incur.

### **Investitures and Royal Garden Parties**

9.10.7 Please contact the Human Resources, Employee Relations Team for advice.

### **Interviews**

9.10.8 Attendance at an internal VOSA promotion/selection interview for a job move or vacancy is treated as official business and any associated travel is regarded as official travel. You are entitled to be reimbursed any travel and subsistence expenses incurred in accordance with the rules set out in this Chapter. The claim must be submitted for payment to Human Resources.

### **Investitures for honours**

9.10.9 If you have been nominated to receive an award by the Department or VOSA, attendance at an Investiture to receive the award should be treated as official business for travel and subsistence purposes. In addition to reimbursement of travel and subsistence expenses for you as the recipient of the award, the travel expenses of any guests who attend the Investiture may also be reimbursed within the normal official travelling expenses limitations. Subsistence is not payable in respect of your guests.

### **Royal garden parties**

9.10.10 If you are nominated by the Department or VOSA to attend a Royal Garden Party and you accept this nomination, reasonable time to travel to and attend will be granted as special leave with pay (see Part A of this Staff Handbook, [Chapter 2 Working in VOSA](#)) but you are not normally eligible to receive assistance towards travelling and subsistence expenses. However, where the cost of attendance would be prohibitive, assistance may be given at line management discretion. Travel costs will be restricted to the standard class public transport fare or motor mileage at the public transport rate (limited to the cost of the standard class public transport fare). Any subsistence will be restricted to you as a member of staff and will be based on actual expenditure within the current rates set out in [Annex B](#). This assistance does not apply if you were nominated other than by the Department.

### **Graduation ceremonies**

9.10.11 If you attend a graduation ceremony for an officially sponsored course, you are entitled to be reimbursed for any associated travel and subsistence expenses in accordance with this Chapter. You are also entitled to be reimbursed for the cost of hiring any necessary academic dress.

## **Attendance at functions**

9.10.12 If you have to attend a function on official business where formal evening wear is required, you are entitled to be reimbursed the cost of hiring or purchasing evening wear. The cost limit for purchase is set out in [Annex B](#). Claims for purchase can be made only once every three years.

## **9.11 Detached duty**

### **Introduction**

9.11.1 This Section explains what expenses you can expect to be paid if you are asked to work on detached duty away from your 'normal' workplace.

9.11.2 Detached duty is when you work away from your 'normal' workplace - other than on permanent transfer - for less than 3 years. You will be told the likely duration at the outset, and any changes to this as soon as they are known.

9.11.3 You will be reimbursed expenses (see [Annex B](#)) to compensate for the extra costs of food, accommodation and any other admissible expenses you incur. You will not be compensated for the inconvenience of being away from your home or family.

### **Taxation**

9.11.4 You should note that if a continuous duration of detached duty exceeds, or is expected to exceed two years, your payments will become taxable. VOSA will pay any additional Tax liability which arises, and the expenses payments to you will not be affected. VOSA will also pay any additional National Insurance liability where appropriate.

### **Your entitlement to expenses - ([See also paragraphs 9.8.15 to 9.8.21](#))**

9.11.5 If you are within reasonable travelling distance and time from your home you will be expected to travel daily. Otherwise, you will be paid overnight expenses for a maximum of the first 90 consecutive nights of detached duty, subject to HR approval, you spend away from your home or workplace. After this, you will be paid lodging expenses. These are lower than overnight expenses because you are expected to be able to live at roughly the same cost as if you are staying at home, except for the additional costs of your accommodation.

9.11.6 The maximum 90 night expenses period will be extended for any authorised absence from your new workplace during this period. This may include working away elsewhere for less than 10 consecutive working days, annual or sick leave or public or privilege holidays.

9.11.7 If you are away from your new workplace on VOSA's business for more than 10 consecutive working days during the night expenses period (which will be up to a maximum of 90 nights), and you return to the new workplace, you will be entitled to a fresh night period of up to a maximum of 90 nights. This will apply even if you have exhausted another entitlement (of up to a maximum of 90 nights) elsewhere in the meantime.

9.11.8 Where you receive lodging expenses and work and stay away elsewhere on VOSA's business for less than 10 consecutive working days, you will continue to be paid lodging expenses on your return. If however, you

work and stay away for more than 10 consecutive working days, you will be entitled to a fresh night period (of up to a maximum of 90 nights) on your return.

9.11.9 If you receive lodging expenses and have to pay to retain your accommodation while you are away, you can claim the Retention of Rooms Allowance within the limit set out in Annex B (but not lodging expenses as well). This applies where you are away on VOSA business for less than 10 consecutive nights or returning home for up to 3 successive nights. Evidence in the form of a receipt may be required.

### **Rented accommodation**

9.11.10 If you rent private accommodation at your temporary workplace, VOSA will only contribute towards your accommodation expenses within the appropriate rates of either overnight or lodging expenses (as applicable). You can only claim the Incidental Expenses Allowance for up to the maximum of the first 90 nights of the detached duty period (see Section [9.8.17](#)). You can also claim Retention of Rooms Allowance for the nights you are absent from your temporary workplace and are not incurring overnight expenses at the detached duty station, (see [Annex B](#)). The Retention of Rooms Allowance will only apply when payment of overnight expenses has ceased (i.e. after a maximum of the first 90 nights).

### **Absences from your Detached Duty workplace**

9.11.11 You should note that:-

- you will not normally be paid overnight expenses when you take annual leave, flexi leave or TOIL, or for any nights you spend at home. This applies even if you remain at your temporary workplace during your absence, unless you have a continuing commitment to pay bills etc;
- absence from your temporary workplace at weekends during continuous periods of duty, do not extend the approved night expenses period;
- you will not be paid for any time in excess of your contracted hours, which you spend travelling to and from your home

### **Weekend visits home**

9.11.12 It is anticipated that you will return home at weekends. However, there may be occasions where you may need to stay at your temporary workplace. If you stay away for any part of the weekend you will be paid the appropriate rate of Retention of Rooms Allowance.

### **Home related travel expenses**

9.11.13 You can travel home at weekends at VOSA's expense (even if you travel while on annual or flexi-leave taken before or after the weekend). If you use your vehicle, you can claim at PTR the lesser of the actual mileage between your temporary workplace and your home or your normal workplace. If you use public transport, you will be reimbursed the whole cost of travel based on the most cost effective fares. These expenses are taxable and paid with salary where the detached duty period is to be longer than two years at the outset or progresses beyond two years.

## **The time you spend travelling**

9.11.14 If you are Level 1-6 and travel daily in both directions between your home and your detached duty workplace your excess travel time will be reimbursed. However, payment will be limited to the appropriate rates of overnight or lodging expenses saved, less the cost of any day expenses, fares, or mileage allowance paid.

## **Excess Fares**

9.11.15 If you agree to move jobs on detached duty terms and you travel daily from your permanent home to your temporary workplace you will be entitled to be reimbursed any excess fares (see Annex D)

## **9.12 Permanent transfers at public expense**

9.12.1 A permanent transfer is a change of job, for whatever reason on promotion or level transfer, where a return to the old place of work is not expected within the next 3 years. If you have agreed to a transfer to a new workplace which is expected to last for less than three years, it will be regarded as detached duty (see [Section 9.11](#)).

## **Public expense**

9.12.2 Permanent transfers at public expense may be offered by VOSA. Such transfers could include the payment of relocation or other, associated, allowances. Permanent transfers at public expense can only be offered if:-

- a) Human Resources have given approval to a business case submitted by a line manager, and there are sound business reasons for doing so (for instance, to address recruitment and retention difficulties at a particular location or where such a transfer might be an alternative to redundancy).

9.12.3 Before accepting the offer of a permanent transfer at public expense to a new workplace, you will need to agree with Human Resources a variation to your individual contract of employment (see Part A of this Staff Handbook - Chapter 1 Introduction to VOSA). This contract variation will determine:-

- a) any relocation expenses payable to you as a consequence of your permanent transfer at public expense, and,
- b) the basis upon which any such expenses are to be paid.

Full details of the rules on excess fares can be found in Annex D whilst further information on the assistance package available to staff is shown in Annex E and in the 'Guide to Permanent Transfer Allowances' in Part B of this handbook. Further details are available from the HR Reward team.

## **Voluntary transfers**

9.12.4 If you accept a post that was advertised on permanent and voluntary terms, you will not be eligible to receive any relocation allowances or expenses.

## **Requests for transfers**

9.12.5 The above rules apply to posts which are advertised. Should you request a transfer on compassionate or personal grounds VOSA will not be responsible for any costs incurred during the move.

## 9.13 Overseas travel

### General Rules

9.13.1 Bearing in mind your entitlements, you are encouraged to use the most cost effective method(s) of transport that will help you to reach your destination safely, in good time and in reasonable comfort. You will need to weigh up all the journey factors, taking into account the cost of travel, the official time involved and the costs of any associated subsistence (see Section 9.8) involved in the various options. Official journeys may start from home (or end there) if that is the shortest and most cost effective route. Your Line Manager is responsible for ensuring that any overseas visit is necessary and for determining whether or not it was made in the most cost-effective manner.

9.13.2 Wherever possible, you must book travel tickets through VOSA's travel agent. This will ensure that VOSA receives the benefit of any special discounted rates that have been negotiated. If you use the travel arrangements, the cost of the travel tickets will be invoiced directly to VOSA.

9.13.3 Any claim you make for non-invoiced overseas travel costs should, wherever practicable, be accompanied by a receipt or receipts as appropriate (see paragraph 9.1.8).

### Overseas travel by air

9.13.4 The class of air ticket that you can use will depend on the overall cost, relative convenience and duration of the flight . The following table sets out the general approach expected, but it is the responsibility of you, and your line manager to ensure that the most appropriate class of ticket is used:-

DURATION OF FLIGHT	CLASS OF TICKET
Up to 2½ hours	Economy
Over 2½ hours	Business/Club

9.13.5 Exceptionally, you may upgrade and use Business/Club class instead of economy class (see paragraph 9.13.6) and first class instead of Business/Club class (see paragraph [9.13.7](#)).

### Economy to Business/Club class

9.13.6 You are entitled to use Business/Club class for a flight of less than 2½ hours in the following circumstances:-

- a) where strict application of the rules might not be cost effective and can be justified by a saving in subsistence or the need for you to have an in-flight meal,
- b) where you are necessarily in the company of a person entitled to a higher class of travel,
- c) if the facilities in economy class do not meet your needs because you are pregnant or very large or very tall or suffering from a temporary or permanent disability,
- d) you are a Director or above in the Senior Civil Service, or
- e) you are a member of the Senior Civil Service who transferred into DTLR from the Treasury Solicitor's Department.

### **Business/Club to first class**

9.13.7 Members of the Senior Civil Service and, exceptionally, other staff may travel first class by air, but this must be restricted to situations where its use is unavoidable – for instance:-

- a) where it is necessary for an employee to travel in the company of someone else who is travelling first class (e.g. a Minister),
- b) where the facilities provided in Business/Club class would not allow a member of staff to sleep if they had to travel overnight when they would normally be sleeping and they could not reach their destination until after midnight local time,
- c) for trips notified at very short notice where a Business/Club class ticket is not available and it would only be possible to reach the destination in comfort and on time by travelling first class.

9.13.8 Benefits accrued as a result of official travel (for instance “Air Miles”) must not be used for personal travel but you are encouraged to use them to offset the cost of future official journeys– see also Part A of this Staff Handbook, [Chapter 3, Personal Conduct](#).

### **Rail travel (including Eurostar)**

9.13.9 If you use Eurostar, you are entitled to travel first class so that you are able to work on the train and get a full meal. Otherwise the conditions for rail travel are the same as those applicable for rail journeys in the UK (see paragraphs [9.7.1](#) and [9.7.8](#)).

9.13.10 You can upgrade to a higher class of rail travel if:-

- you are travelling in the company of a person who is entitled to first class travel,
- the standard class in the overseas country is not broadly equivalent to the UK standard and the facilities do not meet your needs,
- you will be travelling alone overnight and are unable to share a standard class sleeping berth with a colleague,
- you are pregnant, or are suffering from a temporary or permanent disability.

### **Sea**

9.13.11 If your journey includes overnight travel, you will be paid the relevant overnight allowance (see [Annex B](#)).

### **Use of private motor vehicles for overseas travel**

9.13.12 If you choose to travel overseas in a private motor vehicle you must satisfy the conditions set out in paragraphs [9.5.1](#) to [9.5.10](#). The motor mileage rates applicable for travel overseas are the UK Public Transport Rates (see [Annex A](#)) and the criteria for claiming these entitlements are set out in Section 9.5.

9.13.13 In addition to the conditions set out in paragraph 9.13.12 you must also satisfy VOSA that you meet all the appropriate legal requirements

regarding insurance, green cards, driving licence etc. of the countries to be visited.

### **Bus / Coach**

9.13.14 You are entitled to be reimbursed for the cost of any coach /bus fares incurred whilst travelling abroad.

### **Taxi and car hire**

9.13.15 You are entitled to be reimbursed the cost of the use of taxis and hire cars overseas in the following circumstances:-

- there is no other form of transport available (e.g. late at night),
- where the saving of official time outweighs the cost,
- to meet business or travel deadlines,
- when heavy baggage has to be transported,
- where travelling by public transport poses a risk to personal safety, where it is of an unacceptable standard or where you are unfamiliar with the public transport system.
- it is more cost effective when travelling in a group.

## **9.14 Overseas subsistence**

### **General rules – overseas subsistence**

9.14.1 The terms and conditions set out in this Section apply to any overseas visit of less than four months duration. Visits that are likely to exceed this period are treated as equivalent to an overseas posting – Human Resources will advise on any travel, subsistence or other allowances associated with an overseas posting (before accepting the offer of an overseas posting, you are advised to agree with Human Resources a variation to your contract of employment determining the terms and conditions that will apply).

9.14.2 You are entitled to claim overseas subsistence from the time of your arrival abroad until the time of your departure (for instance of the return flight). The one exception to this is set out in paragraph [9.14.15](#).

9.14.3 You can also claim subsistence for the UK part of your journey in accordance with the rules for UK subsistence – see Section [9.8](#). This can be claimed even if the UK part of your journey amounts to less than five hours - the amount payable is the UK subsistence rate for five to ten hours. Current rates are shown in [Annex B](#).

9.14.4 Wherever possible, you must book hotel accommodation through VOSA's travel arrangements or hotel booking agent. This will ensure that VOSA receives the benefit of any special discounted rates that have been negotiated. You will still have to settle your hotel costs yourself but foreign currency or travellers cheques are available through the travel agent to meet this and other incidental expenditure.

9.14.5 Overseas subsistence is determined on a flat rate basis (see paragraph [9.14.6](#)) and receipts are not usually required to support any claim for reimbursement. However, receipts will be required:-

- where, for certain overseas locations, there are no published Foreign and Commonwealth Office subsistence rates, or,

- where the published Foreign and Commonwealth Office subsistence rates are necessarily exceeded.

### **Overseas subsistence rates**

9.14.6 You are entitled to be paid the rates of overseas subsistence set by the Foreign and Commonwealth Office (FCO) - these are normally quoted in local currency.

9.14.7 Details of the current FCO overseas subsistence rates may be obtained from the HR ER team .

9.14.8 Night subsistence is payable for accommodation for each 24 hour period spent overseas and includes the cost of all meals. If an overnight stay is included and three main meals are taken, the full subsistence allowance can be claimed even if the total time spent abroad is less than the full 24 hours.

9.14.9 Day subsistence rates are paid for additional periods of five to ten hours or over ten hours.

9.14.10 Your Level determines which class of overseas subsistence you are entitled to under the FCO system:-

USA and Canada	Rest of the world
Class A (i): Director and above	Class A: Level 7 and above
Class A (ii): Level 7 and above up to those covered in Class A(i)	
Class B: below Level 7	Class B: below Level 7

9.14.11 If you necessarily travel with a colleague who is entitled to and claims a higher class and you have to stay at the same hotel, you will also be entitled to the higher rate. If accommodation only is booked and it is therefore necessary for you to buy all three main meals, the residual FCO rate covers this cost. The HR ER team will advise you on the rate to claim

### **Free accommodation or meals**

9.14.12 If you are provided with free accommodation including staying with a friend or relative, you can claim for:-

- a) one meal - the over 5 hour rate
- b) two meals - the over 10 hour rate
- c) three meals the FCO residual rate.

Details of these rates are available on request from the HR ER team

9.14.13 If you pay for accommodation but are provided with meals or they are purchased for you, the rates outlined in paragraph 9.14.12 must be deducted from the 24-hour rate of your subsistence claim.

### **Conference rates**

9.14.14 If the costs of your accommodation and/or meals necessarily exceed the FCO rates, you may be entitled to claim "conference rates".

9.14.15 You cannot claim "conference rates" without advance approval from your Line Manager and the amount you can claim is limited to the actual costs you incur (for which you must provide receipts).

9.14.16 The circumstances in which conference rates can apply are

- a) you attend an EC Meeting or international conference which is being run simultaneously with other meetings and you are unable to

book accommodation within the limits of the appropriate FCO overseas subsistence rate, or,

- b) the meeting is held in a hotel where other representatives are staying and it could be problematic to stay elsewhere.

### **Additional allowance for air travel**

9.14.17 The duration of a flight overseas is not included in the subsistence period but you are entitled to be reimbursed an additional five to ten hours at the appropriate overseas subsistence rate for additional expenditure if the meal provided on the flight amounted to no more than a snack and you needed to purchase a meal on arrival.

### **Incidental allowance**

9.14.18 You are also entitled to an allowance for incidental expenses for each night that you are away from home overseas. This is a flat rate allowance intended for sundry items such as telephone calls home, newspapers, laundry personal insurance etc., and no receipts are required. See [Annex F](#) for the current rate.

### **Passports**

9.14.19 If you are required to make an official journey overseas and do not hold a valid passport, you are entitled to be reimbursed the cost of obtaining one. You should apply to the relevant Passport Agency Office which covers the area in which you live. Reimbursing the cost of a passport is regarded by Inland Revenue as a benefit which is taxable. You must report this to Pay Section who will arrange to make payment of the tax for you.

### **Visas**

9.14.20 You are entitled to be reimbursed the cost of obtaining Visas for use on official business. These can be applied for through the Home Office Visa Department, Counter 33, Clive House, London SW1H 9HD. Your passport must be valid for at least six months beyond the proposed date of travel.

### **Vaccinations**

9.14.21 You must ensure that you meet the immunisation requirements of the country which you are travelling to or passing through. Advice on the requirements may be obtained through your doctor. You will be reimbursed any costs involved in obtaining the vaccinations.

### **Climatic clothing**

9.14.22 If you have to travel overseas on official business to a region where special clothing not normally worn in UK is required, you are entitled to be paid an allowance (the current rate is set out in [Annex F](#)) which is payable no more than once every three years. You will need to obtain prior approval for the purchase from your line manager.

### **Luggage**

9.14.23 If you travel overseas regularly/frequently on official business, you are entitled to be paid an allowance (the current rate is set out in [Annex F](#)), payable no more than once every two years, as a contribution for the wear

and tear on your luggage. As a guide, regular/frequent travellers would have travelled on official business overseas at least 12 times within a 12-month period.

### **Medical Expenses**

9.14.24 Arrangements for reimbursing medical and/or dental expenses whilst overseas on official business are set out in Section 9.15.

### **Travel Insurance**

9.14.25 If travel insurance is taken out and paid for from official funds, any payment made as a result of a claim would be taken into account in the calculation of any benefits due under the Civil Service Compensation Scheme (and Principle Civil Service Pension Scheme if you are a member). In this context, a payment from official funds means payment of an invoice by the line and not the use of the Incidental Expenses Allowance for this purpose by the individual. VOSA cannot meet the cost in whole or part of any premiums in respect of insurance taken out personally for or by you against personal injury.

## **9.15 Compensation for injury, loss and damage sustained on official business**

### **Introduction**

9.15.1 [Paragraphs 9.15.2 to 9.15.16](#) set out the arrangements to compensate you if you sustain personal injury, loss or damage while on official business in the UK or overseas. [Paragraph 9.15.17](#) gives contact points for further information, and a claims form for uninsured items is at [Annex G](#).

### **Exclusions**

- a) 9.15.2 If you sustain injury, loss or damage on official business the various provisions of the Civil Service Injury Benefit Scheme (CSIBS) (see [paragraph 9.10.3](#)) will not apply, nor will the Crown accept any liability in the following circumstances:-
- b) where such injury, loss or damage resulted from your own serious and culpable negligence (for instance if you were driving a car under the influence of alcohol or drugs),
- c) the injury, loss or damage occurred during your ordinary travel between your permanent home and your workplace except where the journey was a duty journey as defined in the CSIBS Rules.
- d) if the claim is for death or personal injury sustained in circumstances unrelated to the nature of your employment and is not covered under the terms of the Civil Service Compensation Scheme (CSCS)
- e) claims for loss or damage to property unrelated to the nature of your employment, whether or not on official premises

## **The cover provided by the civil service pension and compensation schemes**

9.15.3 The CSIBS provides benefits to staff who are injured while on duty. The CSCS provides benefits to staff who are injured off duty while away from home. These provisions apply equally if you are on duty in the UK or overseas.

9.15.4 The CSIBS benefits are designed to bring a beneficiary's income from specified sources up to a guaranteed level. Any benefit that becomes payable through these arrangements is paid in respect of loss of earnings capacity. The benefits payable are not intended to be compensation for the loss of any mental or physical faculties, or for pain or suffering – certain eligibility conditions of the CSIBS must be met and the accident or injury must be a “qualifying” injury.

9.15.5 The CSCS provides lump sum compensation, for specified disabling injuries sustained in accidents off duty while away from home on official business.

9.15.6 As these schemes do not provide compensation for pain and suffering, medical expenses or loss or damage to property; any such claims must be made, via your line manager and Human Resources, to the Finance Section in Swansea - see paragraphs [9.15.9](#) to [9.15.16](#).

9.15.7 If insurance is taken out and paid for from official funds, any payments made as a result of a claim will be taken into account in the calculation of benefits due under the civil service schemes. Payment from official funds is defined as being payment of an invoice by the line and not the use of incidental expenses by the individual.

9.15.8 Full information on the civil service schemes can be obtained by telephoning the pensions help-line on 0207 944 8400.

## **Travel abroad**

9.15.9 Whilst overseas on official business, you are entitled to medical/dental treatment of the same standard that you would have received under the National Health Service. In some countries there are reciprocal medical/dental treatment agreements and you can receive free medical/dental treatment - details can be obtained in a leaflet obtainable from Post Offices (further advice can be obtained from the HR Employee Relations team). However, if you have not applied for cover under the emergency medical and repatriation service referred to in 9.15.10 and where there is a charge for treatment which is not refundable under a reciprocal agreement, you can claim these costs from VOSA. These costs will be reimbursed to you after deduction of the charges that would have been made had you received the same treatment under the NHS. Any claim must be supported by receipts.

9.15.10 If you travel outside the EU on official business, VOSA will upon receipt of an authorised application arrange for you to be provided with emergency medical and repatriation insurance to cover you in the event of a medical emergency. You can find details of the insurance policy, the terms applying to the policy and guidance on how to apply on the HR pages of the VOSAnet. Claims on expenditure valued at less than £20.00 will be reimbursed directly by VOSA upon submission of your claim.

9.15.11 Common medicine, such as painkiller, that you would normally be expected to pay for yourself in the UK is not reimbursable. Consideration of reimbursement of the cost of these common items will be made if circumstances in the particular country make it unreasonable for you to bear the cost, e.g. if the cost is many times that charged in the UK. If that happens a brief explanatory note on the claim will enable the payment to be considered.

9.15.12 VOSA's insurers and their nominated medical assistance operator will arrange for you to be repatriated if necessary through the emergency medical and repatriation insurance scheme.

### **Uninsured Losses**

9.15.13 Finance Section will consider claims for uninsured losses sustained by you while travelling on official business, e.g. personal injury not covered by the civil service schemes, damage to belongings or to hire cars not covered by insurance and the loss of no claims bonus where appropriate.

9.15.14 VOSA has no liability to compensate you for loss or damage to your personal property while you are on official business. However, where personal property is lost or damaged during the course of official business, VOSA may, at its discretion, grant some compensation. This will not include compensation for luxury articles or items covered by personal insurance or by free replacement arrangements. VOSA will reject claims where the loss or damage was caused by your own carelessness

9.15.15 Requests for compensation for cash lost or stolen while on official business will be considered provided:

- a) the amount or part amount can be verified
- b) there was an official need for the cash to be carried on business;
- c) the loss was not as a result of your negligence;
- d) the amount lost or stolen was not covered by personal insurance or free replacement; and
- e) the loss was reported to the police.

9.15.16 The application form for claiming compensation for uninsured losses is at [Annex G](#). If the claim is for cash lost or stolen whilst on official business, an additional explanatory note will be required to confirm the conditions set out in [paragraph 9.10.16](#) have been met. The claim form must be completed as soon as possible after the loss and then be passed to your line manager. Line managers must then complete part 2 of the claim form and forward it to Human Resources for approval before submitting it to Finance Section.

9.10.18 Delay in submitting a claim will result in it being rejected.

### **Enquiries:**

9.10.19 Enquiry contacts are in :-

- a) Civil service pensions and compensation scheme arrangements - pensions help-line: 01424 458532 (GTN 3034 8532)
- b) Uninsured losses - Finance Section, 91/92 The Strand, Swansea, SA1 2DA

## ANNEX A

### UK MILEAGE RATES

#### VOSA MILEAGE RATES AS AT 1<sup>ST</sup> APRIL 2008

Standard Mileage Rate Mileage - Cars	Engine Size Up to 1500cc	Engine size over1500cc
0 - 6000 miles	49.5p	58.5p
Over 6000 miles	35p	35p

Motor Cycles			
Miles	Up to 125cc	125 - 500cc	Over 500cc
0 - 4000 miles	25.5p	37.5p	48p
Over 4000 miles	11p	14.5p	17.5p

Public Transport Rate	
Cars & Motor Cycles	35p

Pedal Cycles	21p
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Supplements	
Passenger Supplement (See 9.5.18)	A supplement of 5p per mile for the first passenger carried, plus 5p per mile for each additional passenger.
Equipment Supplement (See 9.5.19)	A supplement of 4p per mile will be payable where equipment is carried inside the car.

## ANNEX B

### UK SUBSISTENCE RATES

#### VOSA BUSINESS RELATED LIVING EXPENSES AS AT 1<sup>ST</sup> APRIL 2008

Day expenses	
Over 5 hours but less than 10 hours	£4.25
Over 10 hours, but less than 12 hours	£9.30
Over 12 hours	£13.55
Reduced Day Expenses Rates	
Over 5 hours but less than 10 hours with lunch provided	Nil (but see Section 9.8.10)
Over 10 hours, but less than 12 hours with lunch provided	£4.25
Over 12 hours with lunch provided	£9.30

Overnight Expenses (24 hour period)	Inner	Elsewhere
-------------------------------------	-------	-----------

	London	
Room and Breakfast (indicative maximum payment) (Based on receipted actuals)	£100.00	£80.00
Set rate allowance for all other meals during the 24hr period, excluding breakfast	£21.00	£21.00
Non Commercial (Staying with friends).	£25.00	£25.00
Incidental Expenses Allowance	£5.00	

Lodging Expenses (Payable after expiry of up to a maximum of the first 90 nights, subject to HR approval)	Inner London	Elsewhere
All Levels	£32.45	£31.00
Retention of Rooms	£6.05	£6.05

## ANNEX C

### ACCOMMODATION STANDARDS

1. A room for single occupancy with:
  - a) en suite facilities (WC, shower or bath)
  - b) bed;
  - c) TV;
  - d) Tea Coffee making facilities;
  - e) Telephone
2. Where possible there should be adequate space and facilities (e.g. chair, writing surface for working in the room, wheelchair access)
3. The location of the hotel must provide a degree of personal safety
4. There should be reasonable security arrangements within the hotel (e.g. secure car parking, door locks, adequate lighting)
5. The surrounding areas should be salubrious with minimum noise during the quiet hours
6. The restaurant facilities should be available offering table d'hôte' menu at reasonable prices. Special requirements to meet religious and dietary needs should be met.

## ANNEX D

### Excess fares

#### 1. Introduction

1.1 Excess fares can be paid, when as a result of a move of your work place to another area you incur additional travel costs. Your entitlement to claim will depend on you having been notified in writing by Human Resources.

1.2 Excess fares may be paid for temporary moves of the workplace under detached duty terms and permanent transfer made at the public expense. The

period for payment of the allowance is limited and the period will depend on the type of transfer being either detached duty or permanent transfer at public expense.

1.3 Excess fares allowance on permanent transfer is intended to meet the extra costs of travel incurred if you qualify for house removal expenses, but either choose not to move home or temporarily choose to travel daily to the new station while seeking to find permanent accommodation. It also covers staff who do not qualify for a full house move and travel daily. The excess fares allowance is paid within the limit of lodging allowance. The allowance is taxable and paid with salary for a maximum of 3 years.

## **2. Excess fares for a transfer**

2.1 You are entitled to payment of excess fares if:

- a) you do not qualify for a move of home, or
- b) you do qualify for a move of home but prefer not to do so, or
- c) you qualify for a move of home but instead of finding temporary accommodation at the new workplace you decide to travel daily from your home at the old workplace until you find new accommodation.

2.2 The excess fares allowance is calculated on the difference between:

- a) your travel costs, as detailed in sections 3 and 4, from your existing permanent home to your old workplace, and
- b) your travel costs, as detailed in sections 3 and 4, from your existing permanent home to the new workplace.

2.3 The Excess Fares allowance is subject to income tax and National Insurance deductions. It is normally paid automatically with your salary each month.

2.4 You are entitled to receive the Excess Fares Allowance for:

- a) up to three years if you move jobs on permanent transfer at public expense terms and you do not qualify for a move of home,
- b) up to five years if you move jobs on permanent transfer at public expense terms and qualify for a move of home but prefer not to do so

2.5 If you qualify for a move of house but initially choose not to do so, but then find the journey too long, or for some other reason wish to change your mind, you may do so, but only within 3 months of the date of your transfer. You can only change your mind once.

2.6 If you do change to the house move rules the amount you have received in excess fares will be set against the amount you may expect to receive under any Transfer Grant.

## **3. Detached duty excess fares**

3.1 If you agree to move jobs on detached duty terms (see Chapter 9, Section 9.11) and you travel daily from your permanent home to your temporary workplace the excess fares allowance is the difference between:

- a) your travel costs at public transport rate from your existing permanent home to your old workplace; and
- b) your travel costs at public transport rate from your existing

permanent home to the new workplace.

3.2 You would normally claim this excess fares allowance monthly for the period of detached duty.

#### **4. Calculation**

4.1 The Excess Fares Allowance compensates you for the difference in cost between your old and new journeys to work. It is calculated on the standard class public transport fares, using the quarterly season ticket rates for the two journeys.

4.2 If it is not possible to buy quarterly tickets, or it would not be economic because your work involves travelling to other places as well as the new permanent station, your excess fares can be calculated on whichever type of ticket is the most reasonable to buy in the circumstances, including daily tickets.

4.3 The Excess Fares Allowance is based on the full cost of both journeys. Therefore, if at the old location there was public transport available but you chose to walk to work or part of the way or have a regular lift at no cost you must still give the public transport fare for the whole journey (i.e. from the front door of your home to the front door of your permanent workplace) when you claim excess fares.

4.4 If the distance is too short even for a bus ride, or it is quicker to walk than to use public transport you must say so on your claim form.

4.5 If you drive to work your excess fares will be calculated on the basis of the public transport fare for the journey, unless you drive because the journey to the old or new workplace would be impractical by public transport:

- a) in these circumstances you may apply to have your excess fares allowance calculated on the basis of the public transport rate of Motor Mileage Allowance,
- b) in considering such an application regard will be had to the difficulty of your journey rather than its length.

4.6 Exceptionally, you can claim for the cost of car parking to be included in the calculation of your excess fares allowance if, for instance it is necessary for you to drive from your home to your local station and leave your car there for the day.

#### **5. Payment**

5.1 Once your excess fares have been established, the allowance will be paid monthly with your salary for transfer on public interest terms or claimed monthly if you are on detached duty terms.

5.2 If your excess fares are calculated on a daily basis or on mileage allowance you are not entitled to payment for days on which you do not attend the office.

#### **6. Absences whilst excess fares are being paid**

6.1 If you are in receipt of Excess Fares for travelling by public transport, this allowance must stop after 21 Days continuous absence. If it does not stop you must notify Human Resources so that they can cease the payment. Any overpayment of the allowance must be repaid. Where you cannot avoid the cost of payment because you have a season ticket and the absence is too short to make it worthwhile surrendering it for refund, you should contact

Human Resources to request the reinstatement of the allowance back to the date of cessation.

6.2 If you are in receipt of excess fares for travelling by motor vehicle, absences of more than 21 days must be notified by you to Human Resources so that they can cease the payments after this period. Any overpayment of the allowance must be repaid.

## **7. Extension of the allowance.**

7.1 If you are claiming the allowance because of a public interest transfer and receiving reimbursement monthly in your salary you are not entitled to the payment of excess fares whilst you are on paid special leave or unpaid special leave and absent from the office (unless the period of absence would make it uneconomical for you to surrender the ticket for refund) or whilst you are on maternity leave. However on return to work if the absence was for maternity leave, the allowance will be extended to take account of the period during which there was no entitlement to remuneration or pay.

## **8. Reassessment and changes to the amount of payment**

8.1 Payment of excess fares for a public interest transfer is awarded to you for a specific period, you will need to apply for them to be reassessed on each anniversary of their commencement by comparison of the current costs of the old and new journey. If you move home for personal reasons to somewhere which increases your travel to work costs the excess fares adjustment will only be paid in respect of the original journeys.

8.2 The other circumstances in which your excess fares can be changed are:

- a) if you move home for personal reasons during the three year period to a place where your travel costs to the new location will be less. Your allowance will then be re-calculated and continue for the remaining period, reviewed annually, based on the new home location,
- b) if your excess fares allowance is calculated wholly or in part using the public transport rate of Motor Mileage Allowance and that allowance is revised.

8.3 If you transfer for a second time at public expense within the excess fares period, your allowance will be re-calculated still using your original journey to work but comparing it for the rest of the period with your journey to the new (third) location.

8.4 When the original allowance period is over, you may receive a further period of excess fares based on the cycle, which starts from the date of your second transfer. The calculation will therefore be based on the difference between your travel costs to the second permanent location and those to the new (third) location.

## **9. Excess fares paid as a lump sum for staff transferring at Public expense**

9.1 While there is no automatic right to have your excess fares allowance paid as a lump sum you may apply to have your entitlement paid in advance as a lump sum.

9.2 Generally you may only expect to be paid this way if your allowance is calculated on the basis of public transport rate of Motor Mileage Allowance;

where a lump sum might be an alternative to a house move; or your new journey to work is not practical by public transport and you need to buy a second car.

9.3 Your lump sum will be assessed on the current most reasonable and economical fare available such as: -

- a) annual season ticket rate, or
- b) quarterly season ticket rate if an annual rate is not available, or if neither is available
- c) weekly rate x 44 weeks per year or daily rate x 220 days per year.

9.4 If you drive to work because the journey would be impracticable by public transport, the lump sum will be assessed on a weekly entitlement of public transport rate of Motor Mileage Allowance x 44 weeks per year.

9.5 However, if you are transferring to a job where your work involves travelling to other places as well as the workplace or you work from home the entitlement will be based on the average number of days you expect to attend the workplace.

9.6 Where the pattern of working is altered from that on which the lump sum was based you must report the change to Human Resources for recalculation of the sum. Any overpayment of the allowance will have to be repaid.

9.7 If your allowance is paid in a lump sum you must sign an undertaking to repay a proportion of the allowance if you: -

- a) were awarded the allowance and there has now been a change in the working pattern which would affect your entitlement,
- b) leave the Civil Service; or
- c) do not complete the period in the location to which your excess fares allowance relates; or
- d) there are other changes in circumstances which affect your entitlement to excess fares allowance.

If necessary the amount will be deducted from any money owing to you from public funds.

9.8 If you receive a lump sum you must report to Human Resources any absences for sick leave or special leave or detached duty of over three weeks during the period for which the lump sum was calculated.

9.9 Because excess fares are taxable their payment in a lump sum may in some cases lead to additional tax liability. VOSA will not pay any compensation should this occur.

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### **1. Introduction**

1.1 Before any vacancy is advertised the line managers will decide on what terms the post will be offered and these will be clearly stated. If you accept a permanent and voluntary transfer, you will not be eligible to receive any of the allowances set out in this Annex.

1.2 Posts will be advertised as permanent transfers at public expense where:

- a) there are sound business reasons for doing so (for instance, to address recruitment and retention difficulties at a particular location), and
- b) Human Resources have given approval to a business case submitted by the line manager.

1.3 This Annex describes the various entitlements that you may qualify for if:

- a) you are offered and accept a permanent transfer at public expense to a new workplace, and,
- b) as a result, you have to move home or you incur additional travelling expenses.

1.4 The offer and acceptance of permanent transfer terms at public expense does not necessarily mean that all of the allowances and other entitlements described in this Annex will apply to you. [Section 2](#) explains how the Agency determines eligibility for permanent transfer at public expense allowances and other provisions.

1.5 If you have agreed to move to a new workplace for less than three years it will be usually be regarded as detached duty. A permanent transfer is a change of job, including promotion, involving a move from one workplace to another within the United Kingdom. A return to the old workplace is not expected.

### **Allowances and other provisions**

1.6 The following arrangements are described in this Annex:

- [Section 2](#) covers eligibility for transfer allowances and summary of what you can expect
- [Section 3](#) covers special leave and the reimbursement of travel and subsistence costs to help you find a new home in the vicinity of your new workplace,

- [Section 4](#) covers arrangements to help you dispose of your existing home,
- [Section 5](#) covers advances of salary to help facilitate your purchase of a new home,
- [Section 6](#) covers reimbursement of your removal costs,
- [Section 7](#) covers the Continuing Commitment Allowance to compensate you if you have a double housing commitment,
- [Section 8](#) covers the Additional Housing Costs Allowance payable if, as a result of a permanent transfer at public expense, you move home and property/accommodation costs within the new work location are higher than that at the old work location,
- [Section 9](#) covers the Transfer Grant which is designed to compensate you for the additional expenses associated with a move of home following a permanent transfer at public expense or a detached duty posting which is converted into a permanent transfer at public expense,
- [Section 10](#) covers miscellaneous allowances,
- [Section 11](#) covers new entrants taking up their first appointment,
- [Section 12 covers exceptional circumstances relating to P&C eligibility and](#)
- [Section 13 covers excess fares as applied to a Permanent Transfer](#)

1.7 If, following a permanent transfer at public expense, you do not move home, but, nevertheless, incur additional travel costs, you may be able to claim "excess fares" (see [Section 13](#) of this Annex)

1.8 The implications for your rate of pay if you are offered and accept a permanent transfer at public expense are set out in, [Chapter 8 of the Staff Handbook \(Pay on promotion & all allowances\)](#).

## 2. Eligibility

### **Package of allowances, etc.**

2.1 If you are offered a job advertised as having permanent transfer terms at public expense, or offered a job which is supported by a business case as having permanent transfer terms at public expense, you will be asked to complete a status form to help HR, Reward in determining with you your entitlements to relocation or other associated allowances.

2.2 HR, Reward will notify you in writing as soon as they have identified any transfer allowances that apply to you. Before accepting the offer of a permanent transfer at public expense, and with reference to this Annex, you will need to agree with HR Reward in writing:

- a) the package of any relocation and other, associated, allowances that you will receive,
- b) any special provisions to help facilitate your relocation (such as special leave);

- c) the basis upon which any such allowances and other provisions are to be paid.

2.3 If, following a permanent transfer at public expense, your new workplace is within reasonable daily travelling distance of your existing home, you may still be eligible for excess fares ([Section 13](#) of this annex) but you will not be eligible for any of the allowances or other provisions described in this Annex.

### **Suitability of new home location**

2.4 If you intend to move home as a result of a permanent transfer at public expense

you will only be considered for the various allowances and other entitlements described in this Annex if your new home to workplace travel commitment will be substantially shorter, easier and cheaper than if you retained your existing home, and, consequently, you should check with the HR Reward, before making an offer on a new home whether or not the location of your proposed new home is acceptable to the Agency and is within a reasonable travelling distance to your new location for you to carry out your new job. A 35 mile radius from the new home to the new office location would be deemed to be reasonable, with local conditions being taken into account. The Agency does not dictate where your new home should be in relation to your new work place but it must not be beyond the guidelines of reasonable daily travel.

### **Deferring a move of home**

2.5 The various allowances and other entitlements described in this Annex are payable only if you:

- a) market your existing home at a realistic price for a reasonably quick sale, and
- b) make every effort to obtain a new, permanent home in the vicinity of your new workplace.

If there are strong reasons for deferring a move of home e.g. your children are at a crucial stage in their education and a move would be disruptive, or your partner is unable to leave current employment immediately, you should seek early approval to do so from HR Reward.

### **Categories of permanent transfer allowances at public expense**

2.6 The permanent transfer allowances at public expense to which you might be eligible depend on whether you are regarded as a householder (see [paragraphs 2.7 and 2.8](#)) or a non-householder ([paragraph 2.9](#)). The category that applies to you depends on your domestic circumstances immediately prior to the transfer.

### **Householder**

2.7 To be regarded as a householder, you must:-

- a) be the owner-occupier of your existing home or be renting unfurnished accommodation, or,
- b) because of a previous permanent transfer at public expense, be living apart from your family (i.e. partner, children or both) who remain in the owned family home or unfurnished accommodation.

2.8 In paragraph 2.7, unfurnished accommodation means accommodation which is described in the tenancy agreement as unfurnished. Accommodation will be treated as unfurnished even where it is not described as such in the tenancy agreement when only major household appliances such as cookers have been provided

### **Non-householder**

2.9 If your existing accommodation at the date of your transfer does not make you eligible for householder status as described in paragraph 2.7 (for instance, because you live in furnished rented accommodation or with your parents), you will be regarded as a non-householder.

If you are a householder the allowances will apply equally to all officers regardless of marital status

### **Cessation of allowances**

2.10 If you resign, retire, are dismissed or die, the payment of any permanent transfer at public expense allowance will cease. See also 'Purchase of New Home', paragraph 5.29 relating to the repayment of salary advances

### **Repayment of allowances**

2.11 If you resign, are dismissed or voluntarily retire within a year of being granted a permanent transfer at public expense, you may be required to repay any relocation or other, associated, allowances paid to you as a consequence of your permanent transfer at public expense. If, however, you are retired compulsorily, repayment will not be requested.

### **Summary of Allowances you may expect following a permanent transfer**

Allowance	Non-Householder	Householder
Excess Fares Allowance	Yes	Yes
Preliminary visit	Yes	Yes
Preliminary visit search miles(max 1000)	Yes	Yes
Temporary excess fares	No	Yes
Night subsistence	Yes	Yes
Lodging allowance		Yes
Concessionaire journeys home	Yes	Yes
Advance of salary for house purchase	No	Yes
Legal expenses (Home sale/purchase) Use of relocation company	No	Yes
Removal & storage charges	Yes	Yes
Return to former home to supervise removal	Yes	Yes
AHCA (Additional housing costs)	No	Yes
Appropriate Transfer	Yes	Yes

Grants		
Children's schooling fees/boarding cost if applicable	Yes	Yes
Children's travelling expenses if applicable	Yes	Yes

### 3. Search for new accommodation

#### Special leave to search for new accommodation

3.1 If you agree to a permanent transfer at public expense, you are entitled to be paid special leave of up to five days to look for a new, permanent home in the vicinity of your new workplace. You may be entitled to a further three days special paid leave in exceptional circumstances.

3.2 If your partner is also a Civil Servant only one of you can receive P&C expenses/allowances when both are being permanently transferred, but both may be allowed up to five days special leave with pay for the purpose of searching for new accommodation.

3.3 Normally, you can only make one such visit. Exceptionally, more than one visit may be approved (for example daily journeys) but the total amount of travel and subsistence costs payable to you will be limited to no more than the cost of 1 return journey and 4 (in exceptional circumstances 7) nights subsistence.

#### Travel costs whilst searching for new accommodation

3.4 Subject to paragraphs 3.3 and 3.5 to 3.7, travelling costs associated with your search for a new permanent home in the vicinity of your new workplace (including the costs for your spouse/partner and children if they accompany you) may be reimbursed.

3.5 While searching for new accommodation, your travelling expenses will be limited as follows:-

- a) if you use your own car you will be limited to a maximum of 1,000 miles of travel at the public transport rate of Motor Mileage Allowance (and you cannot claim the passenger supplement),
- b) if you travel by public transport, you may only claim standard rate fares.

3.6 Travelling costs associated with your search for a new home are payable only during the special leave period referred to in paragraph 3.1 and during weekends associated with that special leave (e.g. the weekend before or after the special leave or a weekend which comes within the 5 day period).

3.7 You must certify that you have necessarily incurred any travel expenses claimed in search of new accommodation.

#### Subsistence costs whilst searching for new accommodation

3.8 Subject paragraphs 3.3 and 3.9 to 3.13, subsistence costs associated with your search for a new permanent home in the vicinity of your new workplace (including the costs for your spouse/partner and children if they accompany you) may be reimbursed.

3.9 Day subsistence and night subsistence for you, your partner and dependant children will be limited to a maximum of 5 days (and a further 3 in exceptional circumstances). During this time, you may also claim the incidental expenses allowance for yourself, but not for your family.

3.10 You can be reimbursed day subsistence and night subsistence, in accordance with Part A of this Staff Handbook, Travel, Subsistence and Re-location, subject to the following limits:-

- a) for yourself; up to the relevant set rates,
- b) for your spouse/partner and for each child of 12 years and over; a maximum of 2/3 of the applicable rates, and, for children under 12 years of age; a maximum of 1/2 of the applicable rates.

3.11 If you stay with friends or relatives, the staying with friends or relatives rate set out in [Annex B](#) to Chapter 9 will be paid together with the proportional rates of 2/3 for your spouse/partner and for each child of 12 years and over and 1/2 the rate for each child under 12 years of age. .

3.12 After the date of your transfer you may claim reimbursement of subsistence for your spouse/partner and for any dependant children up to the limits in paragraphs 3.9 and 3.10 or 3.11 but you may not claim for yourself. In this instance you would already be claiming overnight subsistence or lodging allowance.

3.13 You must certify that you have necessarily incurred any subsistence costs to be reimbursed in the search for new accommodation. A list of the hotels offering special rates can be obtained by contacting HR Reward.

### **Abortive visits**

3.14 If you incur travel or subsistence costs searching for a new home, but, at your initiative, the transfer is subsequently cancelled, you may be reimbursed the abortive expenses providing your grounds for refusing transfer are accepted as reasonable.

### **Staying at The New Station Before finding a Permanent Home**

3.15 If you have accepted a permanent transfer at public expense and you are required to start your new post before you have found a permanent home you will be able to claim allowances to enable you to stay in the new area while maintaining your home at the old location.

3.16 If you have not found permanent accommodation at the new station before your transfer you may claim allowances when you arrive to enable you to live and look for a new home while you still have commitments at the old station. You will be given approval to claim allowances for a period of 3 months from the date of transfer and any extension to this period needs to be agreed with HR Reward before the expiry of the 3 month period otherwise your allowances will cease.

3.17 You may claim night subsistence for up to a maximum of 90 nights if you are staying in an hotel or lodgings within the present financial ceiling for the 24 hr period at the appropriate rate and the incidental expense allowance. If you are staying with friends or family during this time you may only claim the current flat rate.

### **Absences during the first period, up to a maximum of 90 nights period**

3.18 If you return home at weekends and claim your travel costs at PTR the nights of absence will count towards the total, up to the maximum of 90 nights. However, if you are absent during the week the nights of absence will not count towards the total but may extend the nights up to a maximum of 90 nights. No retention of rooms is paid during this period.

3.19 If, after the initial period of up to a maximum of 90 nights, you have not found permanent accommodation at the new location you may claim lodging allowance whilst you are incurring a 'double' housing commitment. Retention of rooms may be claimed during this period if this expense is incurred. This situation will be reviewed after 3 months from date of transfer.

## **4. Property sale (Householders)**

### **Selling your home**

4.1 If you are a householder (see [paragraph 2.7](#)) and have been offered a permanent transfer at public expense, HR Reward will send you details of the tAgency's relocation service which is operated by a contractor.

4.2 You are free to sell your existing home privately but use of the relocation service will help you to dispose of your existing home to become a cash buyer when you buy a new home in the vicinity of your new workplace.

4.3 Under the relocation service, your home will normally be valued by 2 independent local chartered surveyors and the contractor will offer you a Guaranteed Selling Price based on the average of these valuations. If you accept, you can then receive at the appropriate time, an advance of funds up to a maximum of the Guaranteed Selling Price to enable you to secure your new home. The company providing the service will arrange the marketing of your property with a local estate agent and you will be expected to allow viewing of your home by prospective purchasers.

4.4 If you do not participate in the relocation service, you will be expected to try to arrange for completion of sale of your old home to coincide with the completion of purchase of your new home. No assistance with bridging finance is possible and payment of any transfer allowances will be conditional on the provision of evidence that you are making every effort to:-

- a) market your property at a realistic price for a reasonably quick sale and;
- b) obtain accommodation in the new area.

4.5 If you have not received a firm offer within three months of your transfer, you may be asked to re-value the property and/or employ more agents. If it has not been sold by the end of 6 months the Agency will ask the relocation company to arrange a valuation to establish a selling price. The property will have to be marketed at no more than 5% above this valuation and your estate agent will need to provide regular details of the number of viewings and comparative information about similar properties in the area.

4.6 If you do not market your property within the 5% upper limit all transfer allowances will be discontinued.

### **Solicitor's fees**

4.7 Details of a panel of solicitors whose experience and understanding of relocation enables them to give sound and practical advice are available from the relocation contractor. This applies whether or not you are using the relocation service.

4.8 You will be eligible for reimbursement of the reasonable expenses (subject to provision of receipts).

4.9 Should you decide to use the services of a solicitor who is not on the on the panel provided by the relocation contractor, reimbursement of your legal fees for both sale and purchase may not exceed the aggregate limit of £700.

4.10 In Scotland it is sometimes solicitors' practice to do a lot of the work which in England and Wales would be done by an estate agent. If this is so in your case the part of the solicitor's fee which covers "agents" work should be specified when you make your claim.

4.11 Should any part of your property being sold have been used or be intended for other than private residential purposes by you and your partner and family and or dependants (e.g. as a farm, boarding house, business premises or shop), you may not claim for reimbursement of any legal costs associated with this aspect of the sale of your property.

### **Estate Agents' or Auctioneers fees**

4.12 If you place your property with an estate agent you should make it clear that they should not arrange any extra advertising, unless you specifically agree to it; and you should only agree to it if you stand little chance of selling at a reasonable price without advertising.

### **Feu duty**

4.13 In Scotland only you may also be reimbursed within the specified limits the cost of legal work involved in the mandatory redemption of feu duty occurring at the time of sale. (You should note that the redemption money itself is not reimbursable nor are any costs arising from voluntary redemption before the sale.)

### **Value Added Tax.**

4.14 You may be reimbursed any VAT associated with the above fees.

### **Letting before sale**

4.15 If you let your existing home at the time of your transfer you may not claim costs for any legal and other expenses if you later sell it.

### **Loss on sale/negative equity**

4.16 Details of the help available if you are unable to redeem your mortgage fully are in [paragraphs 5.30 to 5.40](#).

## Mortgage redemption penalties

4.17 If you are involved in a penalty payment when you redeem the mortgage on your existing home you may claim for it as a separate item. Generally there are two types of penalties:

**a) early redemption penalty** charged because the mortgage was redeemed early, regardless of notice being given. With a penalty of this type you will need to find out whether or not it is regarded as interest for tax purposes:-

- if the penalty **is** regarded as interest for tax purposes you may claim the charge net of tax but the sum which you claim should not be more than 3 months' interest net of tax on the outstanding part of the mortgage,
- if the penalty is **not** regarded as interest for tax purposes you may claim the charge in full but the sum which you claim should not be more than 3 months' interest on the outstanding part of the mortgage,

**b) interest in lieu of notice** this is where the building society or bank requires a certain period of notice that the mortgage is to be redeemed, and charges interest if that notice is not given. If you fail to give proper notice you must bear this cost unless you have given the proper notice but find a new home and sell your property before the set period expires. In these circumstances you may claim the interest charge, net of tax, up to a maximum of 3 months interest net of tax on the outstanding part of the mortgage.

4.18 Your building society or bank may either waive the mortgage redemption penalty or refund it later on especially if you take out another mortgage with the same society at the new location. If you claim a penalty charge you will be asked to sign an undertaking to repay some or all of the money if you later receive a refund.

## 5. Purchase of new home

### Solicitors Fees

5.1 Details of a panel of solicitors whose experience and understanding of relocation enables them to give sound and practical advice are available from the relocation contractor. This applies whether or not you are using the relocation service.

5.2 Should you decide to use the services of a solicitor who is not on the on the panel provided by the relocation contractor, reimbursement of your legal fees for sale and purchase may not exceed the aggregate limit of £700.

5.3 You will be also eligible for reimbursement of the incidental expenses (subject to provision of receipts) and stamp duty.

5.4 In Scotland it is sometimes solicitors' practice to do a lot of the work which in England and Wales would be done by an estate agent. If this is so in your case the part of the solicitor's fee which covers "agents" work should be specified when you make your claim.

5.5 Should any part of the property being purchased be used or be intended for other than private residential purposes by you and your partner and family and or dependants (e.g. as a farm, boarding house, business premises or shop), you may not claim for reimbursement of any legal costs associated with this aspect of the purchase of the property.

## **Survey Fees**

5.6 You are entitled to be reimbursed the costs of the property survey together with any other relevant survey, e.g. to test electrical wiring or drains.

## **Mortgage**

5.7 Subject to paragraphs 5.8 to 5.12 you will normally be expected to finance the purchase of your new home using the capital from your existing home and with a mortgage from a mortgage lender.

## **Advance of salary**

5.8 If you are moving to a higher priced area or have difficulty in buying a similar property to your existing home in the vicinity of your new workplace because you do not have enough capital, you may apply for an interest free lump sum advance which is paid back from your salary over a period of not more than 12 years. You should not commit yourself to a purchase dependant on a salary advance until you have received formal notice from the HR Reward Team that an advance will be given.

5.9 Before any salary advance is agreed you must have made every reasonable effort to get the largest mortgage available to you which is appropriate to your salary level and personal circumstances (including mortgage guarantee) at the normal rates of interest charged by banks and building societies.

5.10 Should you decide to obtain a larger mortgage at a higher rate from other than normal commercial sources, the higher mortgage will be taken as being the maximum mortgage although no additional associated expenses e.g. brokers' fees will be reimbursable at public expense.

5.11 You will not be given a salary advance if:-

- a) you intend to use it for betterment as opposed to covering the cost of moving to a more expensive housing area;
- b) the property you intend to purchase is not going to be your main residence;
- c) you are already in receipt of the maximum advance to which you are entitled.

5.12 You must normally apply for an advance within 12 months of the date of transfer.

## **Calculation of Advance**

5.13 The maximum salary advance is 6 months of your gross pay immediately after the date of your transfer or £10,500 whichever is the greater, though in exceptional circumstances this period may be extended to 12 months of your gross pay. For the purposes of this calculation, the following pay supplements are regarded as part of your gross pay:

- a) any pensionable allowance being paid to you at the time.
- b) rostered overtime payments
- c) Recruitment and Retention Allowance

5.14 Your salary advance will not be more than the difference between:-

- a) the purchase price of the new property: and
- b) the amount you will raise on your new mortgage plus the net

proceeds from the sale of your former home - i.e. the amount of the selling price which is left after the outstanding mortgage and any expenses connected with the sale.

5.15 Exceptionally, consideration may be given to allow the following costs to be added to the purchase price in assessing the amount of the advance:-

- a) the cost of the provision, repair or replacement of electricity, gas, water and drainage services and the cost of essential structural alterations necessary to make the property habitable;
- b) central heating installation costs provided that you had a full central heating system built into the fabric of your old house (this provision does not allow for the cost of purchasing storage heaters or other portable appliances to be included in the calculation);
- c) the cost of installing special wiring for off-peak electricity supply provided that your old home was equipped with such special wiring, or had some other type of full central heating installed.

5.16 If you make an application under paragraph 5.15 it must be supported by a professional report, obtained at the time of purchase, indicating that the alterations are essential to make the property habitable. An indication of the likely cost of the works should also be provided. You should note that the cost of decorations cannot be included.

5.17 If your application is made under sub paragraphs 5.15(b) or (c), you must give notification at the time of your application for an advance of salary of your intention to have the installation carried out and the operation must be completed within 6 months of your occupation of the property at the new location. You will be required to provide evidence of this.

5.18 Each application will be considered on its own merits and in all cases the overriding limits detailed in paragraphs 5.13 and 5.14 will be observed.

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

5.20 Your application should be submitted to HR Reward in good time and you should note that you will be required to provide an indication of the likely date when the advance is to be paid into your account.

5.21 Where possible your application should be supported by letters from at least one bank/building society or local Authority indicating the maximum mortgage (including mortgage guarantee) which is available.

5.22 Prior to payment of the advance you will be asked to sign a form acknowledging the debt and to give specific authority for the appropriate deductions from your pay as well as an undertaking to repay any outstanding amount of the advance on demand.

5.23 When seeking payment of the advance, a letter from your solicitor confirming that contracts have been exchanged and specifying the completion date will be necessary a week to ten days before you require payment of the advance.

5.24 You should note that the advance may only be paid into your bank/building society account. You will be able to draw on the advance on the day it is paid into your account.

### **Repayment of advance**

5.25 Before an advance of salary is made, the [HR Reward](#) will inform you in writing:-

- a) that the advance will be repayable on demand but that, without prejudice to the Agency's right to demand payment at any time, the intention is to allow repayment to be made over the periods described in [paragraph 5.22](#) ;
- b) that if you cease to be a Crown employee, recovery of any outstanding balance of the advance will be required at once, and that - if necessary - recovery will be made from any pay or allowance or other money due to you from public funds, including any death gratuity or other pension benefit payable to or in respect of you; and
- c) that the advance will be given on the understanding that you have contributed the maximum amount available from the net proceeds of the sale of your property (if any) at the old station.

5.26 The repayment of your advance will be made over a predetermined period not exceeding 10 years. Repayment will normally be achieved by deducting from your net salary equal monthly amounts during the effective period of repayment. This period begins immediately you receive the advance but if you wish you may defer beginning your repayment for any period up to 2 years, making a total time from receipt of advance to completion of repayment of no more than 12 years.

5.27 In exceptional circumstances approval may be given for you to defer repayment for an extended period of up to 4 years. You should note that in these circumstances the maximum repayment period would be 8 years, thus maintaining the maximum period of 12 years from receipt of the advance to completion of repayment.

5.28 Before an advance of salary is made, you will have to sign a form acknowledging the debt and give an undertaking that:

- a) you will repay the advance on demand,
- b) you have contributed the maximum amount available from the net proceeds of the sale of your property (if any) at the old workplace;
- c) if you leave before repayment is completed, any outstanding balance is to be deducted from pay, allowance or any other money from the public purse, including superannuation benefits that may be due;
- d) if the deduction is to be made from a superannuation benefit, confirm that at the time of termination you will acknowledge the outstanding debt and state the balance that is to be deducted.
- e) 5.29 The undertaking also requires that you repay the outstanding balance of the advance of salary at once if:-
- f) you do not complete the purchase to which the advance relates; or

- g) you sell or you/your family no longer reside in the property you purchased with the aid of the loan (but see [paragraph 5.28](#)); or
- h) you sell as a result of a further permanent transfer at public expense involving a move of home but you do not purchase a property at the new location; or
- i) you are given a voluntary transfer involving a move of home before you have completed repayment of an advance; or
- j) you are dismissed, retire prematurely, resign or are transferred to employment outside the Civil Service; or
- k) if you die. In these circumstances special arrangements will be made with your executor/administrator to obtain immediate repayment of the outstanding balance which can no longer be recovered by deduction from your salary. Your superannuation benefits will normally be sufficient to repay the outstanding balance but, if not, pay or allowances due will be used to offset the outstanding balance.

5.30 If the funds referred to in [paragraph 5.8](#) are

- a) insufficient; or
- b) in the case of frozen superannuation awards, not immediately available; and
- c) if you or your executor cannot provide any capital to pay off the debt; and
- d) it is not possible for a second mortgage to be raised on the property,

suitable arrangements will be made for the recovery of the balance as soon as possible. In certain circumstances legal action may be necessary to protect the interests of the Agency and to recover any outstanding amount.

5.31 Where premature recovery of an advance is necessary because you transfer to other employment outside VOSA but still within the Civil Service it will be necessary for the new Agency/Department to reimburse VOSA with the balance outstanding at the date of transfer. Your repayments will then continue to be deducted from your salary from the new Agency/Department. In exceptional circumstances arrangements can be made to continue repayment by standing order.

5.32 If you are seconded to another Department/Agency, VOSA will continue to recover the advance from your salary unless you are being paid by the receiving organisation, in which case alternative arrangements will be made.

5.33 If you have less than 10 years to serve before retiring you may repay the advance at the same rate as if you had 10 years' service in prospect, provided that:-

- a) it is clear that any eventual lump sum superannuation benefits, which would become payable in the event of your service terminating before full repayment has been made, would be sufficient to meet the balance; and
- b) you provide written authority for any outstanding balance to be deducted from the superannuation benefits as set out in [paragraph 5.28](#).

5.34 If you have received an advance and you subsequently move from the house to which it relates you will normally be required to pay the outstanding balance immediately. However, each case will be considered on its own merits, and, you may be allowed to continue to repay the outstanding amount by instalments providing you notify HR Reward of your change in circumstances

### **Mortgage shortfall/negative equity**

5.35 Compensation will not normally be granted for any loss of equity incurred on sale but if you are unable to redeem your mortgage fully from the proceeds of sale you may apply for assistance to cover the shortfall by way of an advance of salary which, if approved, will carry an interest charge at the official rate from the day it is paid into your account. As interest is charged on the advance it is not regarded as a beneficial loan by Inland Revenue and does not have to be reported under paragraphs 5.41 to 5.43. Each case is considered on its own merits at that point in time against the economic climate.

5.36 You will need to provide details of your mortgage and the selling price of your home along with your application for assistance with such a shortfall.

5.37 The recovery period for such an advance is a maximum of 20 years, and you may, if you wish defer recovery procedures for up to 4 years however, payment of the interest charges must start immediately.

5.38 The maximum advance is 12 months of your gross salary immediately after the date of your transfer.

5.39 If you also require an advance of salary for house purchase both advances may not exceed the limit in paragraph 5.38.

5.40 You will be expected to sign an undertaking to repay the outstanding amount of the advance if you cease to be a civil servant for whatever reason or if you subsequently sell your home or move to live away from this property. The conditions under which the Advance of Salary is paid to you are the same as those set out in paragraphs 5.20 to 5.24 and 5.28. However, if you have less than 20 years to serve before retiring you may repay the advance at the same rate as if you had 20 years service in prospect, provided that:

- a) it is clear that any eventual lump sum superannuation benefits, which would become payable in the event of your service terminating before full repayment has been made, would be sufficient to meet the balance; and
- b) you provide written authority for any outstanding balance to be deducted from the superannuation benefits as set out in paragraph 5.28.

### **Tax implications**

5.41 The Inland Revenue regard interest-free advances of salary for house purchase or for season tickets as "beneficial loans" and consequently there is

a liability for tax where the total balance outstanding on all beneficial loans exceeds the Inland Revenue limit at any time during the year of assessment.

5.42 Where there is a tax liability Inland Revenue will be notified and a P11D form will be issued to you before 6 July each year detailing the chargeable benefit for the previous financial year. If your beneficial loan is purely for a season ticket which exceeds the Inland Revenue limit no P11D will be issued as this by itself is not a notifiable loan. Only when a housing loan and season ticket loan combined exceed the Inland Revenue limit will a P11D be issued and then this will be on the housing loan element alone.

5.43 If you elect to defer repayment you should note that liability for tax commences at the time you receive the advance and not at the time you begin repayment. Any tax charge will therefore be payable throughout the deferment period on the full amount of the advance. As tax is charged against the average amount outstanding in each tax year, once repayment commences the tax charge will reduce annually as the balance decreases.

For further information the Inland Revenue publish a leaflet 'Income Tax and National Insurance contributions on relocation packages' which explains the tax implications in more detail. This is a short guide for employees relocating which is also available on the internet (<http://www.hmrc.gov.uk/>), Personal Tax Payers Services.

## **6. Removal costs (applies to both householders & non-householders unless otherwise stated)**

### **General**

6.1 When you move your household furniture and personal family property or that of your partner from your old home you may claim the reasonable cost of:

- a) removals from your old home to the new home, or
- b) removals from the old home to store and then to the new home, plus storage charges (householders only).

All claims need to be supported by receipts covering expenses

6.2 You will be paid removal costs for all normal household and garden equipment including heavy items but if you have to transport a special item (e.g. items requiring specialist care in the handling, protection, storage or transport due to their weight, fragility or value) you must meet the extra cost yourself.

6.3 Normal domestic pets can be included but not other animals or livestock.

6.4 If, as a householder, you move to a temporary home at the new location and later move again to a permanent home you may claim to move:

- a) some items to the temporary home and some to store, or
- b) if your temporary home is fully furnished, all your furniture and effects to store, and
- c) later to have all of it moved to your new permanent home.

6.5 In the circumstances described above, the Department will want to be satisfied that you have acted reasonably, but it is recognised, particularly if

you initially have to take furnished accommodation you may not be able to house all your belongings.

6.6 Allowances for storage charges will stop: -

- a) when you move into unfurnished accommodation, or
- b) if after six months you still have not found suitable accommodation further storage charges will only be allowed and reviewed every three months up to a maximum of twelve months if you provide evidence that you are making every effort to find suitable accommodation

6.7 You may claim the extra cost of insuring the stored furniture as part of the storage charges, but only up to the value for which your furniture is normally insured. When claiming you should attach: -

- a) receipts for the insurance costs, and
- b) the last receipt for your normal insurance premium.

6.8 If you move with your family/partner to temporary furnished accommodation at the new location and your new rent is more than your old rent or mortgage you may claim any storage charges in full. If, however your rent at the new location is less than your previous rent or mortgage you may only claim the amount by which your new rent plus storage charges exceeds your old rent or mortgage.

6.9 If you are transferred after taking up your first appointment, but before you have been joined by your family/partner at the first location you will be paid the extra cost of removal of household furniture and family effects to the new location over the estimated cost of removal to the new location. All costs are monitored against your maximum £8000 removal expense allowances.

### **Arranging the removal**

6.10 When you are in a position to move your furniture and effects you should make contact with the Agency's relocation contractor for a list of available removers who have undertaken to provide preferential rates. From this list you choose the remover you wish to use.

6.11 Should there be special reasons why you consider that any of the companies on the list should not be used you should contact HR Reward and if your reasons are accepted you may obtain three quotes from removal contractors not on the list. These quotes together with your choice of contractor should be submitted to HR Reward for approval.

### **Vehicles and passengers**

6.12 You may claim the public transport rate of Motor Mileage Allowance (see Part A of this Staff Handbook - Chapter 9 *Travel, Subsistence and Relocation*) for moving cars and motorcycles belonging to you or your family/partner to the new station.

6.13 You are normally expected to drive your car or motor cycle to the new location, but if this would be unreasonable in the circumstances you should contact HR Reward about transporting the vehicle in some other way (you may only do this for one vehicle).

6.14 You may not claim mileage allowance for vehicles belonging to anyone other than your partner/children or any other dependant relative who normally lives with you.

### **Special leave to supervise removal**

6.15 You may, at the discretion of your line manager, be granted up to 2 days' special leave with pay to supervise the removal. If justified, for example by reason of the distance between the old and the new location, a further day may be granted.

6.16 In considering your application account will be taken of the need for packing and unpacking furniture.

6.17 This concession may also be extended to your spouse/ partner if he or she is also a VOSA employee and being permanently transferred and wishes to accompany you or to carry out these tasks on your behalf.

### **Travel and subsistence allowances for return visit to supervise removal**

6.18 Subject to [paragraphs 6.19 and 6.20](#), you will be able to claim travelling and subsistence expenses in accordance with Part A of this Staff Handbook - Chapter 9 *[Travel, Subsistence and Relocation](#)* if it is necessary for you to make a return visit to your former home to supervise removal.

6.19 Night subsistence may be paid as follows: -

- a) you may claim for one night when less than 3 days' special leave with pay is granted for the return visit.
- b) you may claim for up to two nights when three days special leave with pay is granted for the return visit.

6.20 Night subsistence is not payable when you use or could have used your accommodation at the former location or stay with relatives.

### **Travel allowances for the move**

6.21 On the day of your move you may claim travelling expenses for the journey from your old to your new home for: -

- a) yourself and your spouse/partner
- b) your children - which includes anyone under 21 who moves to the new home because of your transfer
- c) any other dependants who normally live with you

6.22 You may claim taxi fares if they are justified.

6.23 When you claim you should: -

- a) show the ages of your children, and
- b) the relationship of each person on the claim.

### **Subsistence allowances for the move**

6.24 If your journey is long enough to qualify for subsistence you may claim set rate allowances for you & your partner and family within the limits set out in [paragraph 3.10](#)

6.25 If you have to stay overnight in temporary accommodation while your furniture is in transit (or if in exceptional circumstances your furniture is delayed in transit) or because immediate occupation of your new home is impracticable you may claim night subsistence for not more than 3 nights if you stay in an hotel. Please consult HR Reward in advance to this expenditure.

## **7. Continuing Commitments Allowance**

### **General**

7.1 The Continuing Commitment Allowance (CCA) compensates you for a double housing commitment if you have obtained and occupied a new home in the vicinity of your new workplace but cannot avoid necessary payment for accommodation at the old location or if you cannot avoid additional extra liabilities arising at the new location

### **Overlapping rent**

7.2 You may claim reimbursement for overlapping rent if: -

- a) as a householder you have to pay rent for unfurnished accommodation at the new location before you can actually move into it (because your furniture is delayed, for instance), or;
- b) as a householder you move into temporary accommodation at the new location and are still committed to some rent for it when you have found and have started paying for a permanent home, or;
- c) as a householder who moves again but to the benefit of the Agency i.e. a relocatee who is already receiving CCA you find a cheaper furnished home at the new location but cannot immediately stop paying rent for the original option

7.3 If any part of the new accommodation is sub-let, any rent you receive must be deducted from this allowance

7.4 If you transfer a tenancy to release yourself from paying the rent you may claim the transfer cost.

### **Commitments at the old location**

7.5 If you are not using the relocation service and have not sold your former home or, if renting, you still have financial responsibilities there you may claim for these expenses under the continuing commitments allowance (CCA).

7.6 Payment of a CCA will normally not continue for more than 3 months. However, the Agency may pay the allowance for a longer period if satisfied that you cannot terminate your liability satisfactorily within the first 3 months of payment. A maximum of 12 months can be allowed exceptionally for completion of the school year of your child's education or to allow your spouse/partner to complete an employment contract.

### **Calculation of allowances**

7.7 The allowance will be based on the cost of the following items at your former home: -

- a) mortgage or rent,
- b) if appropriate, annual water rates

- c) if appropriate, annual ground rent or equivalent charge for leasehold properties,
- d) annual council tax charge, annual insurance premium on the property structure,
- e) Annual tithe payments, if any.

7.8 When you make your initial application for CCA you should provide evidence that you are making every effort to sell your former home at a realistic price for a reasonably quick sale as detailed in paragraph 4.4

7.9 All claims and requests for information should be made to HR Reward. You should notify HR Reward of any changes in these charges so that your allowance may be re-calculated.

7.10 Your mortgage costs will be calculated by multiplying your mortgage by the official interest rate as determined by the Inland Revenue ([www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk)).

## 8. Additional Housing Cost Allowance

### General

8.1 If, as a result of a permanent transfer at public expense, you move home and property/accommodation costs at the new location are higher than at the old, you may qualify for an Additional Housing Costs Allowance (AHCA). The AHCA provides financial assistance for a period towards the costs specified below. The AHCA can be paid for owner-occupied or rented furnished or unfurnished property/accommodation. The AHCA payment period is for 7 years commencing immediately from the date of your transfer to the new workplace irrespective of the date you move home or begin to claim this allowance (if, during this period, you leave on grounds of redundancy, the AHCA will continue).

8.2 In the calculation of AHCA, higher accommodation costs cannot include any element of betterment. Payment of the allowance is based on a like for like basis. To ensure a fair match is achieved, your old home and area are compared against a similar home and area within travelling distance of your new workplace. This comparison is made using the Average House Prices as published by the *Valuation Office*. In calculating your AHCA there is a financial limit to the total annual amount to which you are entitled. The overall ceiling is calculated on the basis of £30,000 multiplied by the official interest rate supplied by the Inland Revenue (see paragraph 7.10). Examples of the calculation of your AHCA are shown at the end of this section.

8.3 Once a difference in property/accommodation costs has been established by the [HR Reward Team](#) using the above system, payment of the allowance will be calculated. In the case of mortgage differences, the increased mortgage costs are determined by applying this to the official interest rate supplied by the Inland Revenue (see [paragraph 7.10](#)). This rate will be reviewed on 1<sup>st</sup> August each year. If the new property/accommodation is in a similar price area but your other outgoings have increased you may also be entitled to AHCA. See 8.16 of this section.

### **Increased mortgage.**

8.4 The calculation of your AHCA will only include the additional commercially funded mortgage that was reasonably required to complete your purchase. Situations may arise where it would be unreasonable to insist that you should put all your equity towards purchase. An example would be where you might need to take on a larger mortgage in order to reserve part of your equity for essential repairs to the new property. In general you will be expected to use all the equity available from the sale of your old property to fund your purchase. If you are in any doubt you should seek advice from [HR Reward](#).

### **Renting or changing from renting to buying.**

8.5 If you rent your home at the old location and wish to rent at the new or if you rent at the old location and wish to buy at the new, AHCA is calculated by comparing rental costs in both areas using the services of an independent commercial agent.

8.6 Any charges included in the rental for heating, lighting and other services will be excluded from the calculation for AHCA.

8.7 In all cases the figures taken will be those applicable at your date of your move.

### **Co-ownership**

8.8 Co-owners' outgoing are treated in the same way as for staff who rent.

### **Part of accommodation used for business purposes**

8.9 If any part of your property/accommodation either at the old or new location was or is used for other than your residential purposes (for example a farm, boarding house, shop, or any other commercial purpose), the value of the non-residential element will be excluded from the AHCA calculation.

8.10 Where the residential element is a separate entity (e.g. in the case of a farmhouse) a professional valuation obtained at the time of the sale or purchase must accompany your application.

### **Repairs, alteration and central heating**

8.11 In exceptional circumstances the cost of the provision, repair or replacement of electricity, gas, water and drainage costs and the cost of essential structural alterations necessary to make the property habitable may be included in the mortgage element used to calculate AHCA.

8.12 Applications should be supported by a professional report and estimate of costs obtained at the time of purchase, that the alterations are essential to make the property habitable. The cost of decorations may not be included.

8.13 Central heating costs may also be included if you had a full central heating system in your home at the old location and must be installed within 6 months of your occupying the new property.

8.14 These provisions only apply to a central heating system built into the fabric of a house and do not include the cost of purchasing storage heaters or other portable appliances.

8.15 The cost of installing special wiring for off-peak electricity supply may be included providing your home at the old location was equipped with such special wiring or had some other type of full central heating system installed.

### **Other items included in the calculation**

8.16 In addition to the increased mortgage/rent calculation for your new home the following items may be included in the allowance:

- a) annual Council Tax charge
- b) annual ground rent or equivalent charge
- c) annual insurance premium on the property structure
- d) annual tithe payments, if any.

8.17 If the actual property prices or rents are equitable but the above rates are higher at the new station you may qualify for an element of AHCA based on these increased costs.

8.18 If, however, average property prices are lower at the new area than at the old but your rates etc. are higher then the difference in property prices will be multiplied by the Inland Revenue official interest rate and expressed as a minus figure. Your extra outgoing on rates etc. will then be added to this figure.

8.19 In all cases the figures taken will be those operating at your date of your home move. You need take no action whenever there is a change in the interest rate as this will be undertaken by HR Reward.

### **Calculation before sale of old home**

8.20 If you need to claim AHCA for your new home and in the unlikely circumstances that you do not yet know the selling price of your old home an estimate of the property's value obtained from the relocation contractor can be used. When your old home is sold AHCA will be recalculated and your allowances adjusted either up or down on the basis of the actual selling price. (Any "redemption money" paid to redeem feu duty or ground burden at the time of sale on properties sold in Scotland should be deducted from the sale price.)

### **Payment of allowance**

8.21 Payment of AHCA is spread over 7 years from the date of transfer to the new workplace and is paid from the date you move into the new accommodation. Therefore, if you delay your move into permanent accommodation you will not be able to claim a full 7 year entitlement. Your allowance, which is both taxable and subject to ERNIC, will be paid monthly with your salary.

8.22 Entitlement to AHCA stops during any period of unpaid leave (for example, special leave without pay) with the exception as detailed in paragraph 8.1. On your return to work, AHCA will recommence at the point it would have reached had there been no unpaid leave and will finish at the original date. AHCA is not extended because of unpaid leave.

8.23 Payment of AHCA will stop during periods of unpaid maternity leave, start again on your return to work and continue for the balance of the payment period. Effectively this extends the 7-year payment period by the total length of you were in a no pay situation whilst on maternity leave.

### **Effect of subsequent moves on your allowance**

8.24 If you move or you no longer reside at the address for which you are receiving AHCA you must inform HR Reward immediately. Depending on the circumstances you may be allowed to retain the AHCA but it will be re-calculated on the basis of your outgoings at the new home.

8.25 You cannot subsequently claim AHCA if you move at your own expense from a permanent home which did not qualify for AHCA to a new permanent home in the same area for which it might have been payable.

8.26 If as a result of a home move you qualify to receive AHCA and you are already receiving it for a previous transfer, you may claim: -

- a) the new AHCA entitlement, PLUS
- b) the old rate of AHCA (or Excess Rent Allowance if you are still receiving it under the old rules) as if the fresh move had not taken place - payment of which will cease at its original stop date.

8.27 If you are receiving AHCA for a permanent transfer and are transferred again and for that move you do not qualify for AHCA because your property/rent is lower your allowance will be re-calculated to the difference between costs of your new property in the latest transfer compared against the original home from which AHCA was first calculated.

8.28 Once your AHCA has been calculated it cannot be revised (on the basis of changes in average property price differentials or increases in the costs of outgoing on your home).

### **Accommodation sold after letting**

8.29 If you sell your property at the old location after a period of letting any AHCA in payment will be re-assessed in accordance with the actual selling price but on the basis that the property was sold for that price on the date that AHCA commenced. No increase in the AHCA payments, however, will be made for the period from the commencement of transfer during which the house was let.

8.30 All claims should be supported by documentary evidence and submitted to HR Reward.

### **Additional Housing Costs Allowance**

Valuation office list of average property prices  
*Example 1.*

	Actual selling & purchase price
Old Location- £55,000	£57,000
New location - £70,000	£66,000
Difference- £15,000	£9,000

In this example £9,000 would be multiplied by the the Inland Revenue official Interest rate.

(<http://www.hmrc.gov.uk/>)

*Example 2.*

Old Location- £55,000	£49,000
New location- £70,000	£68,000
Difference - £15,000	£19,000

In this example the £15,000 figure would be multiplied by the Inland Revenue official Interest rate.

*Example 3 (subject to overall ceiling)*

Old Location - £60,000	£70,000
New Location - £95,000	£90,000
Difference - £35,000	£20,000

In this example the £20,000 figure would be multiplied by the IR official interest rate to calculate AHCA

*Example 4 (subject to overall ceiling)*

Old location - £60,000	£65,000
New location - £95,000	£99,000
Difference - £35,000	£34,000

In this example the £30,000 ceiling would be multiplied by the IR official interest rate to calculate AHCA

These are examples only to give you a guide on what you can expect in relation to AHCA. You should not proceed with any financial commitments based on these figures until you have confirmed with HR that your application for Additional Housing Cost Allowance has been processed.

## 9. Transfer grant

### General

9.1 The Transfer Grant is designed to compensate you for the additional expenses associated with a move of home following a permanent transfer at public expense or a detached duty posting which is converted into a permanent transfer. There are separate arrangements for staff taking up their first appointment – see [Section 11](#)

9.2 You may claim for the reimbursement of the cost of certain items up to the following limits:

Householder	£2775
Non Householder	£750

9.3 Examples of the types of costs that may be reimbursed include:-

- replacement/fitting/refitting of carpets/curtains
- replacement of built in items that cannot be moved to your new home or sold for profit
- plumbing in washing/washing up machines
- connection of telephone
- re-tuning of Televisions/videos
- removal and refitting of TV satellite dishes
- cleaning of your new home

9.4 The grant will normally be paid as a lump sum but you will need to keep all the associated receipts and to send to HR Reward details of the items the grant was spent on for record purposes. The Inland Revenue may also request to see the receipts to ensure the expenditure was in connection with the transfer. **Receipts should be kept for three years.**

9.5 You will not be eligible if you:

- a) have not moved your family from the home at which you lived whilst at your previous workplace, and are transferred either back to that workplace, or to one so near to it that you can rejoin your family there.
- b) are permanently transferred again within 6 months of the date of a previous transfer, and you have received a full transfer grant in respect of the earlier transfer.
- c) are on detached duty.

9.6 Application for a transfer grant should be made on the standard transfer claim form and sent to HR Reward within three months from the date at which you become eligible, i.e. when you have taken up duty and permanent residence at the new location.

9.7 If you resign or transfer voluntarily within twelve months of qualifying for a transfer grant, (including a balance of transfer grant) you will normally be required to refund the amount paid. The Agency may, at its discretion, exceptionally allow a grant to be retained if satisfied that the circumstances leading to the resignation or voluntary transfer were unforeseen at the time that the transfer grant was claimed, and that there are good reasons for allowing you to retain the amount paid to you. If you have qualified for a

transfer grant within the last 12 months and (while still working at the new station) return to live at the home which you occupied at the former station, you will be required to refund the amount paid to you.

## **10. Miscellaneous allowances**

### **School fees and boarding costs**

10.1 If, for educational reasons, it is necessary for you to leave your child or children at your former location, or to send them to the new location in advance of your family move, assistance may be granted towards the expenses incurred in maintaining them in accommodation.

10.2 You may claim half the extra board and accommodation cost incurred in maintaining the child providing these costs are additional to the cost previously found within a limit agreed with HR Reward.

10.3 This assistance may if necessary exceed one academic year but will not normally be given for more than five full terms.

10.4 To qualify for such assistance the over-riding consideration must be whether the timing of the transfer was such that to move your child with the rest of the family would damage their chances in the examination year.

10.5 If you are in a position to choose whether your child should commence the relevant course of study at the old location or the new location you will not qualify for assistance at the old location.

## **11 New entrants taking up a first appointment**

Applies to:

- Level 4 & above posts
- Level 3 posts which require technical qualifications, i.e. Vehicle Inspectors

Eligibility:

- New workplace must be more than 90 minutes travelling time by public transport from old home
- New home must be within reasonable travelling time (35 miles) of new workplace

11.1 Subject to the approval of a business case by Human resources new entrants can be offered up to £8000 relocation expenses.

11.2 The business case must be made prior to the job advertisement being published.

11.3 The business case must indicate the reasons why an inducement has to be offered and what options have been considered.

11.4 All claims must relate to the reasonable expenses associated with taking up appointments offered in writing by the Agency's Human Resources

Directorate. Only actual expenditure up to £8000 will be reimbursed up to and no more than £8000 will be paid if the total expenditure exceeds this amount.

11.5 The relocation costs can include:

- a) Solicitor's fees for house sale and/or purchase. And use may be made of the Agency's relocation agent's panel of solicitors
- b) a structural survey
- c) estate agents fees for house sale
- d) stamp duty on house purchase
- e) assistance with temporary accommodation, while searching for permanent accommodation but limited to the first 30 nights following your appointment
- f) lodging allowance may be approved after the first 30 nights in exceptional circumstances
- g) Weekend fares home within the UK at the Public Transport Rate while in temporary accommodation.
- h) reasonable expenses for the removal of household effects
- i) travel costs to take up appointment
- j) value added tax with any of the above items

11.6 The claim for expenses must be supported by appropriate invoices and any element of the claim not receipted must be fully itemised and explained. The Agency reserves the right to reject claims for unsupported expenditure.

11.7 All claims should be made using forms available from Human Resources

11.8 Payments can either be made direct to the supplier if they invoice VOSA on your behalf or you can claim reimbursement upon production of receipts.

### **Repayment Arrangements**

11.9 All assistance given is in the form of an interest free loan. You will be required to enter into an agreement to repay the money if you leave VI or ask for a transfer to another station. The amount which is repayable will reduce in line with the following:

- If you leave within the first 12 months you will repay the amount in full
- If you leave within the 2<sup>nd</sup> year you will repay half the amount
- If you leave within the 3<sup>rd</sup> year you will repay one third of the amount
- Upon completion of 3 years service the loan is considered repaid.

The HR Reward Team will have the discretion to waive the repayment requirements depending upon the circumstances of each case.

## **12.Exceptional Circumstances**

12.1 This annex is an entitlement framework and may not exactly apply in all circumstances. Exceptions will occur but entitlements will be fully assessed and treated on their own merits in the light of the framework. These rules and any exceptional payments will need to be supported by a defined business need and approved by HR Reward.

12.2 In deciding the terms of any posting the Agency take into account the business needs together with the costs of a permanent transfer. A posting of 3 years or more is generally treated as permanent (section 1.1.5), however in exceptional circumstances the posting may be dealt with as a Detached Duty posting.

12.3 Exceptions to the normal rules of posting, where detached duty may apply, are if you are required to work at another station for a specific period of three years or more provided that it is certain you will be returning to your formal work place at the end of the posting. In these circumstances payment of allowances are regarded by the IR as taxable (see <http://www.hmrc.gov.uk/>)

12.4 If the post is permanent, detached duty terms will only be given if personal circumstances make it unreasonable to expect you to move your household to the new station or to give up your accommodation at the old station. Each case will be treated and documented on its own merits.

12.5 If you are approaching retirement consideration will be given to both your own wishes and those of the Agency as to your intended date of retirement when deciding on the posting terms. You will be given normal permanent transfer allowances associated with a move of home providing the post is for 3 years or more. **You will not be pressed into moving home but payment of allowances will cease no later than THREE years from the date of your transfer.**

12.6 If you qualify for a P&C transfer and you are classed as a non householder, you may be entitled to assistance to purchase a home. This would be dependant on the business case and your entitlements would be limited to the New Entrant package (Section 11 of this Annex)

## 13. Excess Fares Allowance on Permanent Transfer

### Introduction

13.1 Officers not intending to move home may claim excess fares allowance when they move jobs, providing that the move qualifies for transfer allowances. Your circumstances may not entitle you to a move of home or you may wish to travel daily rather than move home. In either case, providing that your journey is commutable, you may claim excess fares to the new permanent location. If you choose not to move home and travel daily to your new permanent workplace payment of your excess fares allowance will be limited to within the lodging allowance rate.

13.2 It may be agreed that you may move home but you may prefer not to for personal reasons such as the disruption to your children's schooling. In this case you may choose to claim an Excess Fares Allowance providing your new journey is within reasonable travel to allow you to carry out your new role.

13.3 If you choose to do this but later find the journey too long or for some other reason you wish to change your mind, you may move home but only within 3 months of the date of transfer.

### **Calculation and Payment of Excess Fares**

13.4 The excess fares allowance is based on the difference between your travel costs from home to office at your old location and your costs from home to the new office. The allowance is subject to tax and NI deductions as this is paid for a period of 3 years from the outset and normally paid monthly with your salary from which the deductions are made automatically. There are separate arrangements for paying this allowance if your work pattern is such that you do not travel every day to your new office. HR Reward will inform you how to claim this on an as and when basis.

13.5 Excess fares compensates you for the difference in cost between your old and new journeys to work and is normally calculated on the standard class public transport fares based on whichever type of ticket is the most reasonable to buy in your circumstances.

13.6 If you drive to work your excess fares will be calculated on the basis of the excess miles you travel to your new station at the public transport rate of motor mileage allowance.

13.7 Excess Fares Allowance is normally paid for up to 3 years from the date of your transfer during which time you must keep HR Reward informed of any changes to your circumstances that may affect your payments, for example a change of address or a further transfer. If your transfer justified a house move but you opt for excess fares as an alternative the 3 year period may, in exceptional circumstances, be extended.

13.8 Once your excess fares have been established the allowance will be paid monthly with your salary for three years. If you are absent for more than 3 weeks, either for sick leave, annual leave or detached duty elsewhere, your excess fares will cease and be re-established when you return. You will need to keep HR Reward informed if this happens for any reason.

### **Change in Circumstances affecting Excess Fares**

13.9 When your excess fares have been calculated for the 3 year period they will not be adjusted if you move home for personal reasons to somewhere which increases your journey to work and increases your costs to work.

13.10 Your excess fares may be increased if the rates are revised in general when the public transport rate of motor mileage allowance is revised.

13.11 If you move for personal reasons during the 3 year period where your travel costs are less the allowance will be recalculated, the end date remaining the same.

13.12 If you transfer for a second time in the 3 year period at public expense your excess fares allowance will be recalculate still using your original journey to work but comparing it for the rest of the 3 year period with your journey to the new third permanent location.

13.13 When the 3 year period is over you may receive a further period of excess fares based on the 3 year cycle which starts from the date of your second transfer. The calculation will then be based on the difference between your travel costs to the second permanent location and those to the new third location.

### **Excess Fares Paid as a Lump Sum**

13.14 There is no automatic right to have your allowance paid as a lump sum but you may apply to HR Reward for this entitlement to be considered.

13.15 The allowance paid in this way is generally due to exceptional circumstances and based on the Public Transport Motor mileage allowance where a lump sum is an alternative to a house move or the new journey to work cannot be made by public transport and there is a need to purchase a second car. In exceptional circumstances excess fares may be paid as a lump sum to assist with finances for the purchase of a more reliable vehicle. The lump sum will be assessed on a weekly entitlement of Public Transport Rate of motor mileage allowance multiplied by 44 weeks per year. If one years worth of allowance is advanced to you your entitlement for the remaining 2 years will be paid with salary.

13.16 You will be asked to sign an undertaking to repay a proportion of the allowance if you leave the Agency, if you do not complete the period in the location to which your allowance payment relates or if there are any other changes in circumstances which may affect your entitlement to excess fares. If you receive a lump sum you should report any absences for sick leave, special leave or detached duty of over 3 weeks to HR Reward for the period which the lump sum was calculated. Because excess fares are taxable their payment in a lump sum may in some cases lead to an additional tax liability and the Agency cannot pay any compensation should this occur.

### **Excess Fares on Permanent Transfer based on Detached Duty Terms**

13.17 If your permanent transfer has been agreed based on detached duty terms (see [Section 9.11](#)) and you travel daily from your permanent home to your temporary workplace the excess fares allowance is the difference between:-

- a) your travel costs at standard public transport rate or appropriate ticket fare from your existing permanent home to your old workplace, and
- b) your travel costs at the standard public transport rate or the appropriate ticket rate from your existing permanent home to the

new workplace.

You would normally claim this excess fares allowance weekly/monthly for the period of detached duty if this is less than 24 months. If this arrangement is for more than 2 years arrangements will be made for the excess fares to be paid with salary.

## **Forms to apply for Permanent Transfer Expenses**

### ***VIPM7***

Application for permanent transfer allowances will be sent with your posting letter and returned to HR Reward to establish status,- 'householder' or 'non householder', and to confirm whether excess fares or a house move is appropriate.

### ***VIPM7(a)***

Change of circumstances i.e. change of address following P&C move

### ***Application for Advance of salary***

*On the system and e mailed or sent manually to officer normally when moving to a higher priced area*

### ***Transfer Grant Form***

*On the system and can be e mailed or sent manually to Officer to claim for curtains/ carpets/installation of washing machine etc.*

### ***Claim form for Additional Housing Costs (AHCA)***

*On the system and can be e mailed or sent manually to officer when the costs are higher in new area (AHCA not in the case of new entrants)*

### ***Application form to apply for relocation expenses as a new entrant***

*up to £8000 in total*

### ***Application for disturbance allowance for new entrants***

*if relocation terms approved up to £1000 may be paid for curtains & carpets etc.*

## **List of Forms for *claiming* Permanent Transfer Expenses**

### ***A/Cs 902 Removal expenses on permanent transfer***

Legal expenses for sale of old house/estate agents' fees/removal & storage expenses. Legal fees for new home/survey fees/stamp duty/excess rent allowance/miscellaneous expenses.

### ***A/Cs 903PT Permanent transfer claims***

Night subsistence, lodging allowance, room retention and travelling expenses arising out of a permanent transfer

## ANNEX F

### OVERSEAS SUBSISTENCE RATES AND ALLOWANCES AS AT AUGUST 2000

#### **OVERSEAS SUBSISTENCE RATES**

The rates payable are the Foreign and Commonwealth Office rates which can be obtained from Human Resources

#### **INCIDENTAL ALLOWANCE**

£10 flat rate for each overnight stay

#### **CLIMATIC CLOTHING**

£175 not more than once every three years

#### **LUGGAGE**

£50 not more than once every two years

## ANNEX G

### **Claiming Compensation For Uninsured Losses**

Follow this [link](#) to view the printable form

[Chapter 9 - Annex G](#)