TRAVEL AND SUBSISTENCE ORDER

Please check the PSIs below to ensure you have up to date information.

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Note: All current Travel and Subsistence forms are available from the Phoenix Website. Earlier versions must not be used.

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INTRODUCTION FROM THE DIRECTOR OF PERSONNEL

1. This Prison Service Order (PSO) is being issued to update the information given in the previous version of PSO 8650, which it replaces. The purpose of PSO 8650 is to set out the terms and conditions governing the payment of travel and subsistence expenses to all staff.

2. This version of PSO 8650 is a comprehensive statement of travel and subsistence rules and supersedes the current version.

3. Changes and clarification of policy issues in this Order should be noted, and where appropriate should be followed where they are common to the Permanent Transfer Order. A revised Permanent Transfer Order will be issued in due course.

Implementation

4. This PSO comes into effect on 23 October 2000.

Impact and resource assessment

5. The revised Order proposes the following changes to policy.

- As a result of discussions with Internal Audit and several governing Governors it is proposed to change the level of the certifying officer. The certifying officer will be the direct line manager, not below EO grade, Senior Officer grade or equivalent. In the absence of the direct line manager then the claim must be certified by a higher grade at not below HEO grade (Prison Service Grade 3) or equivalent. (paragraphs 2.3.3 and 3.1.1) A revised claim form is attached at Annex [5].

- There are proposed exceptions to the deduction of the realisable saving on official travel. They are staff on long term detached duty, staff who are area based and staff who have a post which includes very frequent travel (over 90%), (paragraphs 4.2.4 and 4.2.5).

- The realisable saving for home to permanent duty office travel by car is not now deducted from claims for official travel by public transport. (paragraphs 4.2.5.14 and 9.11.1).

- The Inland Revenue have questioned our policy on home-based staff. As a result all Prison Service staff must be attached to a duty station and cannot be classed as home-based. (paragraph 4.2.6)

- Due to the implementation of the Inland Revenue’s Fixed Car Profit Scheme rates there is no longer a requirement to notify the payment of mileage to the Inland Revenue, (paragraph 6.9)

- The introduction of the bedwatch payment is now included in the requirements for additional attendance, (paragraph 7.5.5)

- Due to the increasing misuse of advances made for the sole purpose of purchasing a season ticket, the certifying officer must sign to say that they have seen the current season ticket, where applicable. (paragraph 8.1.7)

- When staff are transferred on permanent transfer and no longer require their current season ticket, then they may claim for any balance between the refund and the outstanding advance of salary. (paragraph 8.5)
• If staff are staying with colleagues then they may only claim for vouched accommodation costs if it is a bona fide establishment. In these cases the Inland Revenue may be notified. (paragraph 9.3.14)

• The requirement to provide receipts in order to claim over 12 hours day subsistence has been abolished. (paragraph 9.9.3) Day subsistence will not be reimbursed where refreshments have been made at home. (paragraph 9.9.4) A day subsistence guidance note is attached in Annex [4].

• Receipted rental costs for a period of detached duty. (paragraph 9.12)

• A period of long term detached duty is now a posting which is expected to last 24 months or more, but not exceeding 36 months where a permanent posting should be authorised. (paragraphs 10.1.1, 10.3.1 and 10.3.4)

• Heads of Units or governing Governors have the discretion to authorise vouched additional expenditure over and above that already received for staff representing the Service during sporting events. (paragraph 11.6)

• A revised claim form (Annex 5), Staff who are based at Headquarters must submit their claims to the Financial Control and Accountancy section in Abell House.

6. The revised Order also introduces the following clarification of existing policy.

• In anticipation of Pay & Grading Phase 1, the new grade bands have been introduced. (paragraphs 2.3.3, 3.1.1, 5.2.1, 9.1.3, 9.4.2 and Annex 2)

• Claims must not be certified by a member of staff of a lower grade than the claimant. (paragraph 3.1.1)

• Certifying officers need to be aware of their responsibility for ensuring the accuracy of expenses claims. (paragraph 3.5.2)

• If the excess official travel is less than a normal journey to work then no payment is to be made to the Prison Service. (paragraph 4.2.2)

• Examples of the payment of excess fares during official travel. (paragraph 4.2.3)

• Where a rail warrant is used on long term detached duty then the costs of the warrant must be included on the claim form for taxation purposes. (paragraphs 5.1.5 and 10.2.2)

• Where taxis are used, the receipt must now include any gratuity up to a maximum of 10% of the cost. (paragraph 5.5.2)

• Definition of an official car. (paragraphs 6.9, 7.4.12, 7.5.7, 12)

• A home visit must be for at least one night. (paragraph 7.4.6)

• If the cost of a home visit exceeds the cost of lodging allowance, and staff opt not to go home but claim lodging allowance, then a return visit must not be made. The only exception is for long term detached duty. (paragraphs 7.4.8, 9.3.6, 9.6.3, 9.6.10 and 10.2.2)

• Add "official car mileage rate may only be claimed where fuel costs are not already met." (paragraph 7.4.12)
• Add “to their normal duty station.” (paragraph 7.5.1)

• Add “Advances of season ticket purchases will be subject to random audit by Internal Audit.” (paragraph 8.3)

• Add “if the cost of the season ticket is lower than the advance, then the balance must be repaid immediately.” (paragraph 8.1.11)

• Add “if any member of staff found abusing the system may be prohibited from re-applying in the future”. (paragraph 8.4)

• If staff are claiming for the excess travel between their hotel accommodation and detached duty station, over and above the element in the additional allowance, and they share a taxi, then the element per person must be deducted first before any payment becomes due. (paragraph 9.3.3)

• Add “if staff receive subsidised meals then they must not claim the additional allowance but just the cost of the meals and the residential course allowance.” (paragraph 9.3.4)

• For receipt add “bear the name of the person to whom the service was supplied.” (paragraph 9.3.11)

• Add “colleagues.” (paragraph 9.3.12)

• Add “if staff stay in a property that they own other than their permanent home, then they may claim a vouched additional allowance”. (paragraph 9.3.13)

• There is no entitlement to London Weighting etc. on long term detached duty. (paragraph 10.1.1)

• Details of the current published policy on child care costs, There is not any change to this policy but it is being added to the Order for ease of reference. (paragraph 11.7)

7. The revised Order also introduces the following amendments.

• Note the changes in subsistence rates. (Annex 2)

• The Business Link teams have been replaced with one Expenses Team, located in Room 425/6, Cleland House.

• Delete “except Industrial staff.” (Introduction)

• Delete “depending on the circumstances.” (introduction)

• Change “Supply and Transport services” to “Prison Service Regimes”. (paragraphs 2.1.1 and 2.5.2)

• Change “Headquarters Accounting Team” to “Headquarters Accounting Unit.” (paragraphs 2.1.2, 2.5.2, 2.6.3, 3.5.1, 6.2.1, 6.2.10, 8.1.8, 8.1.9, 8.1.14, 8.2, 10.1.3, 10.3.2, 10.3.4, and 13.1)

• Delete “except for small sums under £5 for which receipts are not normally issued.” (paragraph 2.3.1)
• Change “10” to “7” working days according to the FC & A’s Service Level Agreement. (paragraph 2.5.2)

• Change “line managers” to “certifying officer.” (paragraphs 3.1.1, 3.5.1, 3.5.2, 6.2.1, 6.2.10, 6.4.4, 6.4.5, 8.1.7, 8.6.1 and 9.9.2)

• Add “at the same level” to the Prison Service selection board. (paragraph 4.1.1)

• Add “selection board on promotion” to travel to a promotion board. (paragraph 4.1.1)

• Change “two” to “four.” (paragraph 4.1.1)

• Add “rest days” to weekends. (paragraph 4.1.1)

• Add “assessment centres”. (paragraph 4.1.1)

• Change “continuous” to “very frequent”. (paragraph 4.2.4)

• Add “where you are classed as “area based” and live within your designated area.” (paragraph 4.2.4)

• Change “Headquarters Accounting Team” to “Losses and Compensation Section,” (paragraph 5.1.4)

• Add “overseas subsistence rates may be obtained from FC&A. (paragraph 5.4.1 )

• Add “taxi, or pool/hire car.” (paragraph 6.3.1)

• Add “official dogs.” (paragraph 6.6.1)

• Add “including bedwatch duties.” (paragraph 7.5.1)

• Add “excluding bedwatch duties.” (paragraph 7.5.4)

• Deleted “non industrial.” (paragraph 8.1.3)

• Add “detailed procedures are published in the Finance Order. (paragraph 8.7.3)

• Add “please quote reference number on claim form.” (paragraph 9.3.17)

• Add “first 30 days.” (paragraph 9.11.1)

• Add “Night subsistence, lodging allowance, room retention allowance and additional allowance may not be paid with this package.” (paragraph 10.2.1)

• Delete “normally.” (paragraph 11.4.2)

• Add “Details on hire cars may be obtained from “Fleet Support” at Corby."
Mandatory action

8. The rules contained within the Order must be followed in all cases of claims for travel and subsistence.

9. This Order and any subsequent amendments must be made available to all staff on request. The Order should not be made accessible to prisoners.

Audit and Monitoring

10. The contents of PSOs are the subject of compliance audit by the Standards Audit Unit; and of self audit by establishments, Satisfactory upkeep of up-to-date organised sets of Orders is an auditable requirement.

Gareth Hadley
Director of Personnel
# TRAVEL AND SUBSISTENCE ORDER

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ANNEX 2 SUBSISTENCE RATES
ANNEX 3 HOTEL BOOKING SERVICE
ANNEX 4 DAY SUBSISTENCE GUIDANCE NOTE
TRAVEL AND SUBSISTENCE ORDER

INTRODUCTION

This Order sets out the terms and conditions governing reimbursement of travel and subsistence expenses incurred by Prison Service staff.

This Order represents a comprehensive statement of rules, terms and conditions governing payment of travel and subsistence expenses. It supersedes all relevant paragraphs of the Civil Service Pay and Conditions of Service Code, General Circulars and other Treasury Circulars on the subject, and all previous Home Office Notices and Prison Service Notices to staff on the subject of travel and subsistence expenses, except those referred to in the text. It should be referred to by staff who are claiming travel and subsistence expenses and those staff in personnel offices who are responsible for administering these rules.

Future amendments, and in particular periodic changes in rates of allowance, will be published in Prison Service Instructions and in subsequent amendments to this Order.

The Prison Service Trade Union Side, Prison Officers' Association and the Prison Governors' Association have been consulted about the terms of this Order. The provisions in this Order may be varied in the future, after consultation with the Trade Unions.

Staff are reminded that, in completing an expenses claim, they declare that the amounts claimed are in strict accordance with the rules of the Prison Service. Claiming monies to which you are not entitled may constitute grounds for disciplinary and/or criminal action.

Full details of entitlements are included in this Order, but in general there is an entitlement only where expenditure is necessarily and actually disbursed on official business.

Certifying officers are reminded that, in signing a claim, they confirm that the travelling arrangements were the most efficient and economical, having regard to all the circumstances.

Where there is any doubt over entitlement, staff should refer the matter to the Expenses Team, or locally, to the Head of Management Services or Head of Group or Service.
1. GENERAL GUIDANCE

1.1 General principles governing travel and subsistence

1.1.1 Principle of reimbursement

The rules in this Order are designed to provide for the reimbursement of extra expenses necessarily incurred in carrying out official duty and in certain other specified circumstances. The general principle is that where no extra expense is incurred, no reimbursement is due.

1.1.2 Payments do not reckon as emoluments for the purpose of calculating superannuation benefits.

1.1.3 Specific additional circumstances

Unless explicit provision is made to the contrary entitlements cease when a member of staff dies, retires, resigns or is dismissed. Entitlements also cease for the duration of any period of unauthorised absence, absence which results from being suspended without pay and absence on unpaid leave. Such absences do not count in determining break periods for subsistence allowance (see Chapter 9).

1.1.4 The Prison Service will reimburse tips or gratuities of up to 10%, only in the case of train/boat meals (see paragraph 9.9.8) and taxis (see paragraph 5.5.2).

1.2 Effect on promotion

1.2.1 A member of staff who is promoted (including temporarily) is entitled to the scale of expenses appropriate to the new grade with effect from the date he or she takes up duties in that grade.

1.3 Changes in rates

1.3.1 Changes in rates of allowances will apply from the date specified at the time the change is announced.

1.4 Payments from outside sources

1.4.1 Staff who attend courts or other outside bodies either as witnesses or in other capacities as part of their official duty (but not in a private capacity, for example for jury service) may be paid travel and subsistence allowances in accordance with the normal rules. Any payment from the outside source must be surrendered to the Prison Service.
2. HOW TO CLAIM TRAVEL AND SUBSISTENCE EXPENSES

2.1 Where to claim

2.1.1 If you work in:
- a Prison establishment; or
- a Prison Service College establishment; or
- Prison Service Regimes or other units located in Crown House, Corby;

you should submit your claim, form FCS 031, (see Annex 5), to your certifying officer who will forward it to your local cashier for payment.

[PSI 47-2004: Self certified claims need not be submitted to a certifying officer]

2.1.2 All other staff should submit their claim, form FCS 031, to their certifying officer who will either arrange for it to be input locally through the FOCUS system or forward it to the Headquarters Accounting Unit, in Abell House, where your claim will be processed for payment. In any case all claims for staff working in Headquarters must be forwarded to the Headquarters Accounting Unit to be system authorised.

2.2 Only original claim forms, duly signed and certified, must be sent. In urgent cases, claims may be sent by fax with the original to follow by post or internal mail.

2.3 Claims

2.3.1 Except where flat rate allowances are being paid your claim must refer to actual expenses incurred and must be supported by receipts. Note the special requirements for supporting evidence in the case of claims for rail fares (see paragraph 5.3.1) night subsistence (see Chapter 9) and taxi fares (see paragraph 5.5.2).

2.3.2 If you are likely to incur costs for an unusual item of expenditure you must seek prior authority from your certifying officer explaining the reasons for the expense in a supporting note.

2.3.3 Level of certification

Claims must be signed by you and countersigned by your certifying officer, unless you are governing Governor or Head of Unit or above or unless the requirement has otherwise been waived by the Expenses Team. The certifying officer should be your line manager and not below EO grade, Senior Officer grade or equivalent. If your line manager is unavailable then your claim must be certified by a higher grade than yourself and not below PSG 3 (HEO grade) or equivalent.

[PSI 47-2004: This paragraph does not apply if self certification is appropriate under the rules of this instruction]

2.3.4 If you submit an uncertified claim, it will be sent straight back to you and payment will be delayed.

2.4 Late claims

2.4.1 Your claim must be submitted promptly:
- at a maximum of monthly intervals if you travel regularly; or
- as soon as possible, and not later than one month after the duty has been completed, in the case of casual or occasional travel.

Late claims will not be accepted unless there is a good reason for the delay.
2.5 Imprests

2.5.1 An imprest is an advance of money to meet expected future expenses. If you travel occasionally you may apply for a temporary imprest. If you travel regularly you may be granted a standing imprest to cover your expected expenses for a period of no more than seven weeks.

2.5.2 If you require an imprest, you should apply as follows:-

- if you work in a prison you may obtain an advance from your local cashier;
- if you work in Headquarters and Central Services you may obtain an imprest on form FCS 030 from the Headquarters Accounting Unit in Abell House;
- if you work in a prison college or Prison Service Regimes you may obtain an advance of up to £50 from your local cashier; otherwise your application will be forwarded to the Headquarters Accounting Unit for payment.

Your application must reach either the Headquarters Accounting Unit or issuing office no later than 7 working days before you need the money.

2.6 Standing imprest

2.6.1 You must submit monthly claims for the expenditure incurred; when a claim is approved and authorised, payment will be made in full.

2.6.2 If you apply for an increase in the standing imprest you must give full reasons in writing.

2.6.3 When your need for a standing imprest ceases you must repay it immediately either to the Headquarters Accounting Unit in Abell House or the originating issuing office. Standing imprests will be reviewed every six months by the Headquarters Accounting Unit or issuing office in order to determine whether the imprest is still required and that it reflects seven weeks expenditure.

2.7 Temporary imprest

2.7.1 You may be granted a temporary imprest to meet expected expenditure on a forthcoming duty.

2.7.2 It will not normally be issued more than 2 weeks before the start of the duty, and not normally after the start of the duty.

2.7.3 Once you have made payment of the expenses for which the imprest was given, you must submit a certified and receipted claim within 4 weeks from the end of the duty, in order to clear the outstanding advance.

2.7.4 On the claim form you must clearly state the value of the imprest issued to you. If the value of your claim is less than the imprest, a cheque for the balance, made payable to the HM Prison Service, must be attached. You must not keep any balance to set against future expenditure.

2.8 Further applications for imprests may be withheld if an outstanding imprest has not been cleared within three months, and recovery effected from other claims or salary.

2.9 The Prison Service may demand repayment of the imprest at any time. If you do not pay, it will be stopped from your salary.
2.10 An imprest is issued for specified purposes in connection with official business. If you use it for other purposes, you may be guilty of a serious offence and subject to disciplinary action.
3. ROLE AND RESPONSIBILITY OF CERTIFYING OFFICERS

3.1 Considerations to apply in the certification of claims

3.1.1 A certifying officer is the direct line manager, not below EO grade, Senior Officer grade or equivalent. If the direct line manager is unavailable then the certifying officer must be of a higher grade and not below PSG 3 (HEO grade) or equivalent (see paragraph 2.3.3). Claims must not be certified by a member of staff of a lower grade than the claimant.

3.1.2 Certifying officer responsibility

In certifying claims, certifying officers must satisfy themselves that:
- the journey or other expense has actually been incurred on official business;
- the claim is correctly completed and all necessary receipts etc, are attached;
- the correct accounting code is used;
- the travelling arrangements were the most efficient and economical (see paragraph 3.5.2).

3.2 Where standard rate motor mileage allowance is claimed, certifying officers must examine the relevant insurance documents and be satisfied that prior authority for the use of a private car has been obtained where necessary (see Chapter 6).

3.3 Where claims in excess of usual amounts or for unusual items are being made, the certifying officer should confirm the expense was operationally necessary.

3.4 Claim forms must not be returned to the claimant after they have been certified.

3.5 Regularity and propriety in the management of resources

3.5.1 Certifying officers have a general duty to ensure value for money, regularity and propriety in the management of resources, as defined in the Prison Service Order Finance (7500), Overall expenditure on travel and subsistence is controlled through devolved budgets, Systems for monitoring and approving expenditure will vary between locations (except for overseas travel which is subject to a system of formal prior approval), Please contact the Headquarters Accounting Unit for advice, The above systems should enable certifying officers to keep under review both the need for official travel and the economy of the arrangements both generally and in specific cases.

3.5.2 On the need for travel, certifying officers should satisfy themselves that, for instance, regular travel commitments or programmes cannot be curtailed or reorganised, that meetings involving costly travel are really necessary, that the venue is appropriate, that only the necessary numbers of staff attend; and consider the desirability of requiring their staff to declare their forward visit proposals for prior approval (where that is not already the practice), Where their staff undertake necessary official travel, certifying officers should ensure that they do so by the most efficient and economical means taking all costs into account. Please refer to Harry Weeks Travel (Chapter 5), Calder Conferences (Chapter 9) and Official (hire) cars (Chapter 12).
4. **TRAVEL**

4.1 **General rules**

4.1.1 **Principle of reimbursement**

The Prison Service will meet the cost of travel by its staff on official business, i.e. the excess travel over and above the regular home to permanent office journey. This includes:

- travelling daily between your home and a detached duty station (i.e. when you are not being paid for overnight accommodation);
- travel to and from a Prison Service selection board at the same level;
- travel to and from a promotion board, assessment centre, selection board on promotion, normally limited to four per annum;
- travel to and from attending a training course;
- travel to and from a detached duty station at the beginning and end of the detached duty period, (Visits home at weekends/rest days are not official travel; payment for these journeys is dealt with in Chapter 7).

4.1.2 **Official travelling does not include:**

- travel between your home and permanent station;
- daily travelling, between hotel or temporary accommodation and a detached duty station whilst in receipt of night subsistence or lodging allowance. (except in circumstances described in paragraph 9.3.3);
- travel on first posting or finally leaving the Service.

4.2 **Calculation of travel**

4.2.1 **You must claim for the distance actually travelled, less any realisable saving in your normal travel to work costs.** However the realisable saving for home to permanent duty office travel by car will not now be deducted from claims for official travel by public transport.

For example:

- if you normally drive 15 miles from home to work, you must deduct 15 miles from both the outward and return journeys for official travel by car, whether or not part or all of the route covered is the same as your journey to work, The balance of mileage, if any, is reimbursed under official travel.
- if you normally travel to work by public transport and purchase a daily ticket, then the cost of the return journey must be deducted from your claim for all official travel by car or public transport.
- if you normally travel to work by train and hold a valid season ticket, you may claim the full distance, as there is no saving in normal travel to work costs.

4.2.2 If the realisable saving is more than the official travel, then although there is no entitlement to expenses, you will not be expected to pay the Service.
4.2.3 Excess Fares Allowance (EFA)

*If you receive excess fares allowance towards your journey to work, you must claim this in addition to any extra distance travelled on official business.*

For example (all figures are for return journeys):

<table>
<thead>
<tr>
<th>Destination</th>
<th>Distance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Home to previous station</td>
<td>5 miles</td>
</tr>
<tr>
<td>Home to new station</td>
<td>20 miles</td>
</tr>
<tr>
<td>EF A entitlement</td>
<td>15 miles</td>
</tr>
</tbody>
</table>

- if you travel 30 miles to a detached duty station, then you may claim 15 miles EFA (reimbursed at public transport rate and is taxable) and 10 miles on official travel.
- if you travel 10 miles to a detached duty station, then you may claim 5 miles EFA.

4.2.4 Exceptions

The deduction of any saving in your normal travel to work costs is waived where the nature of your post leads to very frequent travel and you rarely visit your duty station (less than 10%), or where you are classed as area based and live within your designated area. In this case your travel costs, other than to your duty station, are paid in full.

4.2.5 If you are on long term detached duty (see Chapter 10) then your travel costs are paid in full.

4.2.6 *All Prison Service staff must be attached to a duty station and cannot be classed as home based.*

4.3 Economy and efficiency

4.3.1 You must use the most efficient and economic means of travel taking into account the cost of travel, subsistence and savings in official time. More expensive means of travel will be authorised only when justified by operational benefit, or to meet the needs of staff with disabilities. See Chapter 6 on the factors to be considered before using your private car for official travel, and paragraph 5.5 which describes the circumstances in which you may be reimbursed the cost of taxi fares.

4.3.2 Daily travel to and from a detached duty station must normally only be used where it is cheaper, including travelling time, than staying overnight and does not affect the officer’s ability to work their normal hours (paragraph 9.11.1 refers).

4.3.3 When travelling on official business you must take advantage of any cheap facilities which may be available, for example day return or season tickets, where their use is consistent with the efficient and economic conduct of the official business.

4.4 If you use a pedal cycle for official travelling, the Prison Service will pay the pedal cycle allowance shown in Annex 1.
5. **TRAVEL BY PUBLIC TRANSPORT**

5.1 **Rail, bus and coach travel**

5.1.1 **Principle of reimbursement**

The Prison Service will reimburse the cost of rail, bus and coach fares incurred in travelling on official business, including the cost of seat reservations when they are necessary. Payment will not be made for any part of the journey which replicates your normal home to office journey.

5.1.2 If you travel overnight on official business you are entitled to occupy a sleeping berth at Prison Service expense.

5.1.3 You are entitled to reimbursement only of the actual expenditure incurred. For example, if you are entitled to first class travel but travel standard class, you may only claim reimbursement of standard class fares.

5.1.4 The purpose of this instruction is to advise that all rail and air bookings for business travel are to be made through **Carlson Wagonlit Travel (CWT)**.

2. Policy on official travel is unchanged and can be found in PSO 8650. However, Paras 5.1.4 and 5.4 of DSO 8650 were replaced by Annex 6 of PSI 17/2002. PSI 17/2002 also contains instructions on how to book tickets through CWT. CWT’s main number is 0870 600 1037 and their fax is 0115 948 2377.

3. Whilst it should be avoided where at all possible, last minute rail and air bookings made outside of CWT’s working hours may be booked independently if alternate arrangements cannot be made. However, the services of an alternate business travel agent should not be used.

4. Rail warrants should no longer be used for business travel.

5.1.5 *If you are claiming long term detached duty expenses and obtain a travel warrant, then you must include the costs on your claim for taxation purposes.*

5.2 **Class of travel**

5.2.1 The class of rail travel to which you are entitled is as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Class of travel (including travel by sleeping birth)</th>
</tr>
</thead>
<tbody>
<tr>
<td>PSG 1, 2.3A &amp; 38 (SEO) and equivalent and above; HPTO’s; for Governor grades, Governor 5 and above</td>
<td>First class</td>
</tr>
<tr>
<td>PSG 3C (HEO) and equivalent and below</td>
<td>Standard class</td>
</tr>
</tbody>
</table>

5.2.2 If you are entitled to standard class travel you may be allowed to travel first class when:

- you necessarily travel with a civil servant who is entitled to first class travel; or you
- necessarily travel with a non civil servant who is travelling first class; or
- you certify that you could not find a seat in standard class (Note: this does not apply for journeys of up to 30 minutes duration).
5.2.3 If you are entitled to standard class travel and are required to travel at night you may be allowed to travel first class if you are travelling alone or are unable to share a standard class sleeping compartment with a colleague.

5.3 Claims

5.3.1 In claiming reimbursement of rail, bus or coach fares, you must attach the ticket or a receipt for journeys over £5.
5.4 **Sea and air Travel**

5.4.1 If you are travelling overseas by air or sea, you should refer to the Expenses Team, Overseas
subsistence rates may be obtained from the Headquarters Accounting Team in Abell House.

5.4.2 If you are travelling by public transport and you use a ferry for part of a journey within the
UK (e.g. to the Isle of Wight), you may claim the cost, which should be supported by the
ticket or receipt. Where a choice of class of ferry travel is available, the same conditions
apply as for rail travel (see paragraph 5.2).

5.4.3 *All staff must use economy or tourist class for internal flights.*

5.5 **Travel by taxi**

5.5.1 Official travel

Taxi fares may be reimbursed **only** in the following circumstances:

- for journeys for which there is no other suitable method of public transport; or
- where heavy luggage has to be transported to or from the place of departure or
  arrival; or
- where the saving of official time is important.

5.5.2 *If you claim taxi fares you must give reasons in writing with your claim, and obtain a
receipt for the fare (including gratuity) and attach it to the claim. The Prison Service will
reimburse receipted gratuities of up to 10%.*
6. TRAVEL BY PRIVATE VEHICLE

6.1 General principles

6.1.1 Principle of reimbursement

If you use your private vehicle for official travelling, the expenses actually and necessarily incurred will be met by payment of motor mileage allowance at the appropriate rate per mile as set out in this chapter. You may be paid allowances either at the standard rate or at the public transport rate as described below.

6.1.2 The rules for payment of motor mileage allowances continue to apply when;

- you travel on official business in a vehicle which you own but which is being driven by another person; or
- your vehicle is being used for official business but is being driven by another person because you are not present.

You must ensure your car insurance covers the use of your vehicle as specified above.

6.1.3 Once you have used your vehicle on official business under the arrangements described in this chapter, the Prison Service will expect you to use your vehicle subsequently at the request of the Prison Service and to carry official passengers (the Prison Service will not seek to apply this condition where there has been a change of circumstance which makes further use unreasonable).

6.1.4 Motor mileage allowances will not be paid for home to office travel except in the circumstances described in Chapter 7.

6.1.5 Staff are responsible for ensuring that a private vehicle used for official travel is maintained in a roadworthy condition. Failure to do so may result in claims being disallowed.

6.1.6 Definition of a private vehicle

Your private vehicle, for the purpose of payment of motor mileage allowances, is a vehicle which is:

- registered in your name (you may own the car or be buying it on hire purchase); or
- hired by you; or
- registered in the name of your spouse or partner provided that
  * the insurance requirements in this chapter are met;
  * the insurance policy specifically covers the use of the vehicle by you on the business of the Service; and
  * the vehicle is available for use by you on official business and to carry official passengers.

6.1.7 Financial penalties for motoring offences, including parking, will not be borne by the Prison Service.

6.2 Insurance

6.2.1 General requirements

When first using your private vehicle on official business you must declare in writing to your certifying officer that you:
- know and understand the insurance requirements; and
- are covered to meet these requirements (this includes any undertaking because of an excess clause, see paragraph 6.2.10); and
- will notify your certifying officer, for locally paid staff, or the Headquarters Accounting Unit for Headquarters and Central Services staff of any change which leaves you with less cover than that required.

6.2.2 When a car is owned by a spouse or partner, the insurance policy must specifically cover the use of the vehicle on the business of the Prison Service.

6.2.3 You should note that any vehicle that you may hire in an emergency (for example, because your own private car has broken down while you are on official business) must be covered for use by you on the business of the Prison Service.

6.2.4 It is important that the certifying officer is satisfied that the insurance requirements are met; but Heads of Units and Governors may prefer to set up arrangements for the actual checks to be made and recorded in, for example, the personnel office.

6.2.5 At all times, it is the employee's responsibility to ensure that they are adequately insured in accordance with the provisions in this Chapter. The Prison Service will not accept any claims in respect of any default or deficiency in the employee's insurance cover.

6.2.6 Provision for injury or death due to an accident

When civil servants are using their private vehicle on official business (or travelling as an official passenger in another civil servant's vehicle), they are:

- travelling in the course of their official duty for the purpose of the Injury Benefit Provisions of the Principal Civil Service Compensation Scheme (Section 2(1) of the Superannuation Act 1972); and
- covered by the Social Security Act 1975 (subject to the decision of the statutory authorities in a particular case).

6.2.7 Other than previously specified you are responsible for providing insurance cover against injury or death due to accident while using your private vehicle on official business.

6.2.8 If your insurance does not meet these requirements, you must not use your vehicle for official purposes and no payment will be made. The business insurance requirement does not apply to the payment of excess fares allowance for home to office travel on permanent transfer. Please refer to the Permanent Transfer Order 8700.

6.2.9 Individual clauses in motor insurance policies

Where insurance cover is restricted by a total abstainer clause or endorsement, the Prison Service may pay mileage allowance provided that the insurance gives normal comprehensive cover in every other respect.

6.2.10 If your policy has an excess clause you must give an undertaking, to your certifying officer for locally paid staff or the Headquarters Accounting Unit for Headquarters and Central Services staff, that you will not seek to recover from the Prison Service any amount which you may be called upon to pay as a result of the operation of the excess clause.

6.2.11 You may need to notify your insurance company specifically if you carry official cash or equipment in your private car. You must make sure that your insurance cover is not affected, You are not expected to arrange any special insurance cover in respect of risks to the cash or equipment itself.
6.3 Public transport motor mileage rate

6.3.1 Principle of reimbursement

You may claim the public transport rate of motor mileage allowance if you:

- meet the insurance requirements set out in paragraphs 6.2 and 6.3.4; and
- are driving a vehicle which fulfils the ownership requirements set out in paragraph 6.1.6; or
- are using the car for official business, but the Prison Service does not recognise the journey as appropriate for travel by private car because it could have been undertaken more effectively by public transport, taxi or pool/hire car.

6.3.2 Payment of the public transport rate does not in any way recognise the use of the private vehicle. No liability will be accepted in the event of any accident, damage, injury or death, beyond that which would exist if the private vehicle had not been used.

6.3.3 Payment will be restricted to reimbursement of the cost of public transport where, even at the public transport rate, it is clear that the most efficient and economical means of travel were not used.

6.3.4 Insurance requirement

If you use your private vehicle on official business and claim reimbursement at the public transport rate of motor mileage allowance you must hold an insurance policy which:

- does not have financial limits against claims in respect of any of the following:
  * bodily injury to or death of third parties;
  * bodily injury to or death of any passenger;
  * damage to the property of third parties; and
- contains either:
  * a clause permitting the use of the car by the policy holder in person in connection with his business; or
  * a clause specifically permitting the use of the car by the policy holder in person on the business of the employing department.

6.4 Standard rate of motor mileage

6.4.1 Principle of reimbursement

You may claim the standard rate of motor mileage allowance if you:

- meet the insurance requirements set out in paragraphs 6.2 and 6.4.6; and
- are driving a vehicle which fulfils the ownership requirements set out in paragraph 6.1.6; and
- are using the vehicle for a journey which the Prison Service recognises as appropriate for official travel by private motor vehicle because it is clearly in the public interest for the vehicle to be used.

6.4.2 It will clearly be in the public interest to use the vehicle if it is necessary to do so, for example because:

- there is no cost-effective alternative means of travel available, such as public transport (possibly combined with a taxi from the nearest rail station), official or hire car, or a passenger place in another car; or
- heavy or bulky equipment has to be transported which cannot reasonably be carried by public transport or other available means.
6.4.3 It may be desirable in the public interest to use the vehicle because, for example:

- it will be cost-effective because official passengers are to be carried; and there is a real saving of official time;
- there is an actual saving of subsistence or other allowances.

6.4.4 To qualify for the standard rate of mileage allowance, you must obtain prior authority from your certifying officer for the use of your private vehicle:

- when suitable officially provided transport is readily available; or
- when you know before starting a journey that it would be possible and reasonable to travel as a passenger in another car (private or official) to be used at about the same time for an official journey over the same route.

6.4.5 Certifying officers will consider requests for prior approval on the basis of all items of expenditure including travelling and subsistence allowance and the cost of official time. Approval may be refused on the grounds of cost alone. Authority will only be given when:

- the journey does not involve the Prison Service in more expense than would have been incurred by travel by other means, for example public transport our self-drive hire car; or there are other advantages which outweigh the extra cost of travel in the particular case.

6.4.6 Insurance requirement

If you use your private car on official business and claim reimbursement at the standard rate of mileage allowance, you must hold comprehensive insurance which:

- covers damage to, or loss of the car; and
- does not have financial limits against claims in respect of any of the following:
  * bodily injury to or death of third parties;
  * bodily injury to or death of any passenger;
  * damage to the property of third parties; and
- contains either:
  * a clause permitting the use of the car by the policy holder in person in connection with his business; or
  * a clause specifically permitting the use of the car by the policy holder in person on the business of the employing department.

6.4.7 Insurance policies which are otherwise fully comprehensive may exclude liability for the following risks when a car is parked out in the open:

- frost damage;
- theft of any part or accessory (unless the car itself is stolen);
- theft of any article left in the vehicle.

Such restrictions do not prevent payment of standard rate of motor mileage allowance.
6.5 Disabled drivers

6.5.1 The Prison Service will reimburse disabled drivers at the standard rate for all travel on official business when the disability is such that the person cannot use public transport and has to travel by car in all circumstances; and the insurance conditions for the standard rate are met.

6.6 Passenger supplement

6.6.1 You may claim a passenger supplement, in conjunction with public transport and standard rate of motor mileage, for each official passenger you carry in your private car - including official dogs. The supplement is shown in Annex 1. No passenger supplement is paid in respect of solo motorcycles and similar machines.

6.7 Equipment supplement

6.7.1 You may claim the equipment supplement shown in Annex 1, if you necessarily carry equipment inside your private car which is likely to cause abnormal deterioration to the interior of the car. This supplement is not payable if the equipment could be carried in the boot or on a luggage rack or is carried in an estate car or in a trailer. It is payable with both standard and public transport mileage rates.

6.8 Garage expenses, tolls and ferries etc.

6.8.1 When you use your private car on official business, you may claim reimbursement of the costs of garaging and parking fees, tolls and ferry charges. The charges must have been actually and necessarily incurred, and you must support your claim with receipts for the expense where available.

6.8.2 When you are travelling on official business and are being paid lodging allowance you may be reimbursed the cost of extra garaging expenses when you garage your private car away from home, provided that the amount is within the limit set out in Annex 1, and the arrangement is justified by the needs of official duty.

6.8.3 If you are permitted to garage an official car near your home you may be refunded actual reasonable expenses within the limits set out in Annex 1.

6.9 Official cars

6.9.1 The official car mileage rate shown in Annex 1 should only be claimed if you have a shared-use lease car from the Prison Service. If you use a hire car or a pool car then you should only claim for the “petrol” costs for the official journey.

6.10 Taxation of motor mileage

6.10.1 The Prison Service currently reimburses motor mileage rates within the Inland Revenue’s Fixed Car Profit Scheme (FCPS), The FCPS rates do not include a “profit element” and therefore there is no tax liability.

6.11 Congestion charges for travel into London by car

[Section inserted in accordance with PSI 06/2003]

6.11.1 The Prison Service will reimburse the Congestion Charge levied by the Mayor of London, through Transport for London, for entering central London by car on official duty, providing there is no cost effective alternative means of travel available, such as public transport (possibly combined with a taxi from the nearest station), or a place in another car thus
reducing the need for more than one charge. The Congestion Charge should be factored into any cost saving projected by the use of official or hire cars.

6.11.2 Staff carrying heavy or bulky equipment, control and restraint equipment or Prison dogs may travel by car and claim any resulting congestion charge.

6.11.3 Consideration should be given as to the cost effectiveness of crossing into the congestion zone to reach a destination outside of it.

6.11.4 The rules relating to disabled drivers, Standard Rate Mileage and insurance conditions laid out in this chapter still apply.

6.11.5 Congestion charges will **only** be paid in conjunction with Standard Rate of motor mileage, which recognises the necessity of travelling by car on official duty.

6.11.6 All claims for congestion charges must be supported by a receipt.

6.11.7 **Travel by official vehicle**

Staff travelling into the charging zone by official vehicle can claim reimbursement of the Congestion Charge. Establishments and Groups, however, may wish to consider purchasing a “season ticket” to cover their official vehicles. Please note, this is **not** the pre-payment direct debit scheme operated by Transport for London, which the Prison Service has opted not to take up.

6.11.8 In line with paragraph 6.1.7, in all cases it will be the responsibility of staff, including the registered keepers of official vehicles, to check where the congestion boundary lies, what notice is required and to pay any penalty levied for payment or non payment.
7. CONCESSIONARY TRAVEL

7.1 Home to office travel

7.1.1 Types of concession

Concessionary travel covers those occasions when part or all of your costs of home to office travel is borne by the Prison Service.

7.1.2 The Prison Service may allow concessionary travel when you:

- travel home at weekends/rest days on detached duty (including training courses) or permanent transfer; or
- travel on an unscheduled additional attendance; or
- travel while working late;

7.2 Definitions

7.2.1 Home in the context of this chapter means:

- your permanent place of residence at the time of your initial posting (for new entrants); or
- your normal place of residence at your permanent station from which you are posted elsewhere, either on detached duty or permanent transfer. and where members of your family remain after such posting.

7.3 Please refer to the Permanent Transfer Order 8700 for the rules regarding concessionary travel on permanent transfer.

7.4 Concessionary travel for staff on detached duty, including training courses

7.4.1 Principle of reimbursement

If you are posted on detached duty and are in receipt of night subsistence or lodging allowance, you may be reimbursed the cost of certain journeys to your home at your permanent station.

7.4.2 This concession also applies where you are posted on detached duty and are provided with food and accommodation (for example, on a training course) provided that you are:

- not in receipt of subsistence or lodging allowance; and
- if married, not joined by your family.

7.4.3 Entitlement

If you are married or single with a double housing commitment, you may claim for the travel home at weekends/rest days, or on annual leave if the period of absence includes weekends/rest days.

7.4.4 If you are single with no double housing commitment, you may claim for the travel home at weekends/rest days while on night subsistence and thereafter, at the discretion of the Prison Service, up to a maximum of six return journeys to the old station at intervals of not less than a month.

7.4.5 The Prison Service may consider reimbursing visits to a third location, limited to the cost of your normal weekend/rest day journey home. Prior authority must be sought from the Expenses team.
7.4.6 It is expected that you must return home for at least one night. The cost of a return visit home cannot be reimbursed for a return journey in one day, i.e. there is no saving in overnight accommodation costs.

7.4.7 If you opt not to travel home at weekends/rest days, but remain in your detached duty accommodation, your expenses will be limited to the cost of one return journey home plus retention of room allowance or the appropriate rate of lodging allowance, whichever is the lower. In these cases receipts/evidence must be supplied for accommodation costs.

7.4.8 It is important that you remain in your detached duty accommodation, i.e. you cannot claim seven nights lodging allowance and return home at the weekend. This provision does not apply if you are on long term detached duty (see Chapter 10).

7.4.9 Costs

The costs to be reimbursed are the full cost of travel between your accommodation at the detached duty station and your home at the permanent station.

7.4.10 Public transport

The costs reimbursed will be limited as follows:

- standard rail, bus, coach or sea travel; or
- standard class sleeping berth for sea travel, and for rail travel if the journey exceeds 5 hours and the timing warrants it; or
- air travel, at economy or tourist class, if the length of the journey or timing merit it.

7.4.11 Private car

You may claim for the actual mileage between your accommodation at the detached duty station and your home at the permanent station at the public transport rate of motor mileage allowance, The total cost is restricted to the cost of travel by public transport (based on standard class rail fare for any part of the journey which could have been made by train). This restriction does not apply when:

- the journey cannot be made by public transport; or
- the car is essential for official business at the detached duty station,

7.4.12 Official cars for private use

You may claim for either the cost of fuel or official car mileage rate, for shared - use lease cars, for actual mileage between your accommodation at the detached duty station and your home at your permanent station, The official car mileage rate cannot be claimed where fuel costs are already met. Where these costs are less than the reasonable cost of the additional journey, taking account of the Prison Service's contribution to the cost of the official car, a higher rate, up to the maximum of public transport rate motor mileage may be claimed.
7.5 Concessionary travel for unscheduled additional attendance

7.5.1 Principle
The Prison Service may meet the additional home to office journey costs of staff who make an additional attendance outside normal working hours, to their normal duty station, including bedwatch duties (see paragraph 7.5.5).

7.5.2 Eligibility
You are eligible for this concession if you are:
- in receipt of an on call allowance; or
- qualified by such attendance for overtime credit or payment of travelling time; or
- for operational reasons, required to make an additional, irregular, unrostered attendance.

7.5.3 You are not eligible for this concession if:
- you are attending as part of a regular rostered commitment; or
- you are in receipt of a shift allowance which takes account of irregular attendance or hours; or
- your basic pay contains an element to reflect shift working; or
- your conditions of service include an expectation of shift working; or
- you receive time off in lieu.

7.5.4 Prison Officer grades
Travelling time will be credited and expenses paid to Prison Officer grades who for operational reasons are required to make an additional irregular unrostered attendance, excluding bedwatch duties, of which they were unaware when they left the establishment following their last rostered shift. Any form of warning that an officer may be required to be called back to an establishment prior to leaving (including at the gate) precludes any claim. Payment is also appropriate where officers attend on a scheduled rest day due to Operation Tornado and other Operational Emergencies defined in IG 4/1996.

7.5.5 If staff are attending a bedwatch as part of their normal duties or if they owe TOIL, then they may be reimbursed excess travel under the normal official travelling rules (see paragraph 4.2). However, if they attend a bedwatch as an additional duty and receive additional payment, then they may claim home to duty travel under the rules of this Chapter.

7.5.6 Prison auxiliary, night patrol and operational support grades
Where a prison auxiliary, night patrol or operational support grade is given less than 48 hours notice of an additional, irregular unrostered attendance, travelling time and expenses are payable.

7.5.7 Governor grades
Travelling expenses only are payable where the governing Governor or his/her representative makes an occasional visit to their establishment on an irregular basis.
7.5.8 Costs

If your journey can reasonably be made by public transport the concession is calculated on:

- the actual public transport fares incurred unless a season ticket is used; or
- the public transport rate of motor mileage allowance if a private car is used, limited to the cost of public transport unless the car is essential for the additional attendance; or
- the fuel costs or official car mileage rate, for shared - use lease cars, if an official car is approved for private use. Where these costs are less than the reasonable additional cost of the journey, taking account of the Prison Service’s contribution to the cost of the official car, a higher rate, up to the maximum of the public transport rate may be claimed.

7.5.9 If the outward or return journey is not practicable by public transport the Prison Service will calculate the concession on either:

- the taxi fares necessarily incurred, see paragraph 5.5; or
- if cost effective, the standard rate of mileage allowance for the distance necessarily travelled by private car; or
- the public transport rate of motor mileage for both the outward and the return journey when late attendance is foreseen and for this reason you travel to the office by private car instead of public transport.

7.5.10 All payments made under this provision are taxable and liable to National Insurance contributions.

7.6 Concessionary travel for working late

7.6.1 The concessions detailed below do not apply to Prison Service unified grades, prison auxiliary or night patrol grades, operational support grades or to staff defined in paragraph 7.5.3.

7.6.2 If you exceptionally have to work late in the evening, the Prison Service will reimburse the additional costs incurred in getting home, if it is necessary to do so because your usual public transport has ceased to operate or if it is prudent to travel by other means for reasons of personal safety. In these circumstances the Prison Service may reimburse taxi fares (normally up to a limit of two thirds of your subsistence rate).

7.6.3 Leaving the place of work late does not automatically entitle you to reimbursement of taxi fares unless there are other special factors or difficulties to be taken into account. The following list of factors will help you to decide whether you ought to consider using a taxi:

- leaving the place of work after 7pm during GMT and 9pm during BST;
- whether you have to travel alone;
- whether you have to pass through areas (near the place of work or home) where public transport is infrequent or little used, or where there is a history of assaults;
- in the case of British Rail services, whether travel is on little used services and away from a main line;
- whether there is some reason why you may be more exposed to risk than others;
- whether it is possible to combine modes of transport (for example, a well-used British Rail service for part of the journey and a taxi for the more risky remainder).

In exceptional cases public transport rate motor mileage allowance may be paid if a private car is used.
7.6.4 All payments made under this provision are taxable and liable to National Insurance contributions.
8. ADVANCES OF SALARY FOR PURCHASE OF SEASON TICKETS ETC.

8.1 General principles

8.1.1 If you intend to purchase a season ticket for home to office travel, you may ask the Prison Service for an advance of salary within the limits and subject to the conditions set out below.

8.1.2 Advances may also be made for the purchase of car parking season tickets; and, subject to the additional conditions in paragraph 8.6. to assist with the purchase of a bicycle for travel to the office.

8.1.3 Eligibility

The scheme is open to all staff (except those employed on a casual basis), with at least 2 months' service, and employed for not less than 18 hours every week.

8.1.4 Conditions of an advance

Advances may be made to assist in the purchase of quarterly or longer period season tickets; and up to four advances (four quarterly season tickets) may be made in any period of 12 months.

8.1.5 A further advance will not be made until an existing advance has been fully recovered,

8.1.6 Advances will be made with pay for the month or week (as applicable) immediately preceding the first day of validity of the season ticket.

8.1.7 Application

You must complete form FCS035 in duplicate, using carbon paper, and pass both copies to your certifying office. They will certify on the form that, so far as they are aware, you are likely to remain in the Service for the full period of validity of the season ticket for which an advance has been requested, If you are renewing your application then you must show your current ticket to your certifying officer.

8.1.8 The certifying officer will send the top copy of the application form, confirming that where applicable they have seen the current ticket, to the Headquarters Accounting Unit who will authorise the advance and arrange payment by Pay Service, The certifying officer will retain the carbon copy of the application form.

8.1.9 In order to allow sufficient time for action by Pay Service, the completed application form must reach the Headquarters Accounting Unit no later than 8 weeks before the first day of the validity of the required season ticket.

8.1.10 If your application form is received late or is not fully and accurately completed, there can be no guarantee that payment will be made by the required date.
8.1.11 Conditions of repayment

When you apply for an advance you will be required to acknowledge acceptance of the following conditions:

- that the advance is solely for the purchase of a quarterly or longer period season ticket (or a bicycle);
- that the advance will be repayable on demand but, without prejudice to the Prison Service's right to demand payment at anytime, the intention is to allow repayment to be made over a prescribed period;
- that, in the event of your ceasing to be a civil servant, any outstanding balance of the advance will immediately become repayable without demand;
- that, in the event of your surrendering the season ticket for any reason (or disposing of the bicycle for any reason), repayment of the balance outstanding of the advance will be required immediately.
- that if the cost of the season ticket is lower than the advance, the difference will be repaid immediately.

8.1.12 Repayment procedure

An advance will normally be repayable in equal instalments over the life of the season ticket. Recovery will be made by deduction from your pay, usually in equal amounts and beginning in the period following that of the advance.

8.1.13 You may ask for repayment to be deferred for one month; but the advance will still be recovered within the life of the season ticket. If you wish to do this you must submit a covering note with the application form.

8.1.14 In cases where an advance becomes repayable before the expiry of the normal repayment period, for instance in the circumstances described in paragraph 8.1.11, the payment must be sent without delay to the Cashier's Office, Headquarters Accounting Unit in Abell House, Cheques should be made payable to “HM Prison Service.”

8.2 The Prison Service must be satisfied that an advance has been used for the purpose for which it was given. You must therefore show the season ticket to the certifying officer at the beginning of the period of validity, or as soon as possible after that. The certifying officer will enter the details on the carbon copy of the application form, attaching a copy of the ticket, and send it promptly to the Headquarters Accounting Unit.

8.3 Advances for season ticket purchases will be subject to random audit by Internal Audit.

8.4 Season ticket advances are issued solely for this specific purpose and if you use it for other purposes you may be guilty of a serious offence and subject to disciplinary action. Any staff found to be abusing the system may be prohibited from re-applying in the future.

8.5 Subsequent permanent transfer

8.5.1 If you are posted on a permanent transfer and have to surrender your season ticket for a refund, and you do not need to transfer the balance onto a new season ticket, then you may claim for any balance between the actual refund and the remaining balance of the season ticket advance, Documentary evidence must support your application.
8.6 Purchase of bicycles

8.6.1 If you apply for an advance for the purchase of a bicycle, you must set out a case in writing to show that there is an operational case justifying the payment (for example, there is no reasonable public transport available); or that there is a value for money advantage for management (for example, that the alternative would be a larger advance for a season ticket), This case must be supported by your certifying officer.

8.6.2 The maximum advance allowed will be £150; it will be repayable over one year by 12 equal instalments. A further advance will not normally be given for the same purpose.

8.6.3 The procedure in paragraph 8.2 will apply, i.e. you must provide evidence of purchase in the form of a receipt to your certifying officer immediately after purchase.

8.6.4 If you dispose of the bicycle before the advance has been repaid, you must immediately repay the balance of the advance as described in paragraph 8.1.14.

8.7 Taxation

8.7.1 Income Tax will be charged on the basis of gross pay due, ignoring both the advance itself and the deduction in respect of the advance.

8.7.2 Interest-free loans are treated by the Inland Revenue as beneficial loans. You may be liable for Income Tax on the notional interest that would have been paid if interest had been charged at the official rate.

8.7.3 Any notional interest is calculated at the end of each financial year and a copy P11D issued, either by the Expenses team, for Headquarters and Central Services staff, or locally for establishment staff, Detailed procedures are published in Chapter 27 of the Finance Order 7500.
9. SUBSISTENCE

9.1 General

9.1.1 Principles

The purpose of subsistence payments is to reimburse staff for necessary additional expenditure incurred while away from home or office on official business. Absence on official duty does not automatically create an entitlement to subsistence payments. In general, if no extra expense is incurred, no subsistence payment is due.

9.1.2 Where an allowance is set at a flat rate, it may be expected that actual expenditure will sometimes be above and sometimes below the flat rate. Except where explicit provision to the contrary is made in this Order, expenditure above the flat rate carries no entitlement to additional or enhanced subsistence payments.

9.1.3 Classification

Up until 30 June 2000, for the purposes of subsistence allowances, staff are classified as follows:

Class 1; Grade 6 and above and equivalent grades; and Governor Grades 1 and 2;
Class 2; Senior Executive Officer up to and including Grade 7 and equivalent grades; and Governor Grades 3, 4 and 5;
Class 3; All grades up to and including Higher Executive Officer and equivalent grades; excluding Governor Grades 4 and 5 who are Class 2,

These rules will continue to apply to all staff who have not opted into Pay & Grading Phase 1.

9.1.4 Part-time staff have the classification of the full-time grade on which their salary is based.

9.1.5 Fee-paid staff have the classification of the nearest equivalent grade unless a specific subsistence classification is attached to the appointment or separate contractual arrangements exist.

9.1.6 Staff recalled from leave

Subsistence allowances are not normally paid if you are recalled from leave.

9.1.7 However, the Prison Service may reimburse actual expenses necessarily incurred (within the normal subsistence allowance) on, for example, hotel accommodation when your home is not available for use.

9.1.8 Unavoidable expenditure on holiday accommodation may also be reimbursed if you can show that you took all possible steps to avoid the expenditure. The Prison Service will also reimburse unavoidable expenses if your annual leave is cancelled or postponed by the Prison Service.

9.1.9 All subsistence payments are reduced by any rent received on your own property whilst you are absent. You must either inform the Expenses Team or your certifying officer if you claim locally.
9.2 Definitions

9.2.1 The following definitions apply throughout this Chapter.

9.2.2 Detached duty

This is any period of duty away from your permanent station or stations other than on permanent transfer or long term detached duty.

9.2.3 Period of absence

This is either:
- when your journey starts and ends at the place of work, the actual time of absence; or
- when you travel direct from home or return there direct, the shorter of the actual time of absence and the time you would have been absent, had the journey first started and ended at the place of work.

9.2.4 30 night count

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Effect</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Absence on official business. 10 nights or less (based on working days, not including weekends).</td>
<td>The nights of absence do not count in calculating the 30 nights. Nights before and after the absence are accumulated in calculating the 30 nights.</td>
</tr>
<tr>
<td>b. Absence on official business, More than 10 nights (based on working days as above) before the expiry of the 30 night count.</td>
<td>A return to the same detached duty station thereafter is treated as a new visit giving a fresh start to the 30-night cycle.</td>
</tr>
<tr>
<td>c. Weekend visits home at official expense.</td>
<td>Nights of absence count towards the 30 nights but do not disturb the 24 hour night subsistence allowance cycle.</td>
</tr>
<tr>
<td>d. Other absences for private reasons (including annual and other leave) for a non specified period.</td>
<td>Nights before and after the absence are accumulated towards the 30 nights. There is no entitlement to a new 30 night period.</td>
</tr>
</tbody>
</table>

- before the expiry of the 30 nights, a break of more than 10 working days, (annual leave and sick leave do not count), entitles you to a fresh start;
- once your entitlement to 30 nights has been exhausted, you are not entitled to a fresh start at the same detached duty station unless you have an absence of 3 months or more, Annual leave and sick leave do not count during the three month break;
- entitlement to night subsistence allowance expires after 30 nights in one place, or after 7 days notice of a prolonged stay has been worked (for example, if you are told on or before the 24th day that you will be staying more than 30 nights in all, lodging allowance is payable after the 30th night); but if you are not told until the 29th day, you remain eligible for night subsistence allowance until the 35th night.
9.3 **Night subsistence allowance**

9.3.1 **General**

You may claim night subsistence allowance if you are absent from your normal place of duty and necessarily incur expenditure on accommodation, meals and incidental travel which is additional to what would have been incurred at home. The subsistence reimbursed covers a 24 hour period for the purposes of claiming further subsistence rates, i.e. day subsistence for the following day, but this does not necessarily mean that you have to be absent for the full 24 hours as long as it is an overnight stay and you incur necessary additional expenditure.

9.3.2 **Expenditure above the limits appropriate to your grade will not be reimbursed except in the circumstances described in paragraphs**

9.3.3 The “additional allowance” includes an element for incidental travel, that is, travel between the overnight accommodation and the place of business. Where you necessarily incur incidental travelling expenses in excess of this amount, you may claim the actual excess in addition to the additional allowance. If the mode of transport is shared, i.e. a taxi, then the additional element per person must be taken into account before reimbursing any additional costs. Please see Annex 2.

9.3.4 Where there is a negotiated package to include meals, you may not claim the additional allowance, but you may claim the residential course allowance for sundries. If you obtain subsidised meals provided by the Service then you may only claim the cost of the meals plus the Residential Course allowance.

9.3.5 If you are absent on detached duty together with a member of staff who is entitled to a higher limit of night subsistence allowance, and you are necessarily accommodated in the same hotel, you may claim bed and breakfast costs up to the higher limit.

9.3.6 If you opt not to travel home at weekends /rest days, but remain in your accommodation, expenses are limited to the cost of one return journey or the night subsistence rate whichever is the less. In these cases receipts must be supplied for your accommodation costs. However, you must not return home.

9.3.7 **Accommodation standards**

The rates are shown in Annex 2. They are based on hotel prices reflecting certain minimum accommodation standards, namely:

- single rooms with en-suite facilities (showers instead of baths are acceptable); TV, and tea/coffee making facilities in the room; a telephone in the room is desirable;
- adequate space and, where it is necessary to work in the room, facilities (writing surface and telephone) for doing so;
- the hotel should have satisfactory personal security arrangements and adequate emergency procedures. The surrounding area should be safe and environmentally pleasant;
- restaurant facilities should be available either in the hotel or locally, offering a table d’hote menu at reasonable prices for 3 courses with coffee but excluding other drinks,

9.3.8 Hotels providing such facilities are available through Calder Conferences (Tel. 01132 582277) - see Annex 3 for further requirements,

9.3.9 You are not obliged to use this agency and may make your own accommodation arrangements; Annex 2 sets out the rates payable for each grade, for which receipts are required in accordance with paragraph 9.3.10.
9.3.10 Receipts

When making a claim for night subsistence allowance, you must attach receipts for bed and breakfast costs. The receipt must be issued by the hotel etc, at which you stayed.

9.3.11 An acceptable receipt must:

- bear the name, address and telephone number of the hotel or bed and breakfast establishment to whom the payment was made; and
- state clearly the amount of money received and the services supplied, including the dates of stay; and
- bear the name of the person to whom the service was supplied.

Otherwise the reduced allowances set out in paragraph 9.3.16 will be payable.

9.3.12 If you stay with friends, relatives or colleagues you may only claim for the additional allowance.

9.3.13 If you stay in a property that you own, other than your permanent home, you may claim a “vouched” additional allowance.

9.3.14 Although claims for overnight accommodation can still be paid where an acceptable receipt is provided for a bona-fide guest house owned by a colleague, any costs charged may be notified to the Inland Revenue for tax purposes.

9.3.15 Circumstances in which night subsistence allowance is not payable

You are not entitled to payment of night subsistence allowance if you are:

- temporarily recalled from detached duty to your permanent station, except for time spent in travelling to and from the permanent station; or
- on detached duty from a new permanent duty station, and living at the home established at your former permanent station (see paragraph 9.3.20 for allowances payable in these circumstances); or
- attending a residential training course, seminar, conference or similar gathering, for which the Service meets all boarding and accommodation costs (see paragraph 9.10 for allowances payable); or
- provided with bed and board at public expense (or on official premises free of charge).
9.3.16 Circumstances in which a reduced amount of night subsistence allowance is payable

The amount of night subsistence allowance is abated in the following circumstances:

<table>
<thead>
<tr>
<th>CIRCUMSTANCES</th>
<th>AMOUNT PAYABLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Bed or board (but not both) is provided at public expense or in official premises free of charge.</td>
<td>Only the additional allowance shown in Annex 2.</td>
</tr>
<tr>
<td>b. You travel by sea or train and occupy or could have occupied a sleeping berth.</td>
<td>Only the additional allowance shown in Annex 2.</td>
</tr>
<tr>
<td>c. You necessarily occupy hotel or similar accommodation overnight having worked late at night in addition to an ordinary day duty and the Prison Service does not pay the hotel bill.</td>
<td>Vouched bed &amp; breakfast costs up to the usual limit plus 85% of the additional allowance in Annex 2,</td>
</tr>
<tr>
<td>d. You do not attach receipts to your claim (see paragraph 9.3.10)</td>
<td>Only the additional allowance shown in Annex 2.</td>
</tr>
<tr>
<td>e. You stay with friends, relatives or colleagues,</td>
<td>Only the additional allowance shown in Annex 2.</td>
</tr>
</tbody>
</table>

9.3.17 Circumstances in which more than the normal rate of night subsistence allowance may be payable.

Where your Head of Group or governing Governor accepts that accommodation is not available from Calder Conferences, (please quote Calder Conference's reference number on the claim form) within reasonable travelling distance of the place of duty and the cost of bed and breakfast exceeds the limits set out in Annex 2, you may claim the actual cost of bed and breakfast, plus the additional allowance shown in Annex 2. Claims must be endorsed by the certifying officer in support of this.

9.3.18 In exceptional cases where representational considerations arise, then subject to the prior approval of a governing Governor or Head of Group/Service, the actual cost of bed and breakfast and other necessary expenses may be claimed irrespective of whether a hotel at discounted rates is available.

9.3.19 Allowances to staff on detached duty who are disqualified from receiving night subsistence allowance.

Certain allowances may be paid to staff who:

- are on detached duty at their former permanent station or at another station; or
- can live at home (if married), or who live with their parents (if single); and
- are disqualified from receiving night subsistence allowance.

9.3.20 The allowances are:

- the allowance set out in Annex 2 towards the cost of retaining accommodation at the permanent station; and
- an allowance for excess fares between the place of detached duty at which the member of staff stays, less the fares normally paid at the new permanent station.
9.3.21 The allowances payable are subject to the following conditions:
- during the first 30 nights of the detached duty; the allowance and excess fares must not exceed the amount which would have been payable had you occupied hotel accommodation;
- after 30 nights, or the expiry of the night subsistence period; as above, subject to the limit of lodging allowance for which you would otherwise have qualified.

9.3.22 If the duty is not being performed at the former permanent station but at another station, you will be entitled also to normal day subsistence allowance where appropriate.

9.3.23 Transfer from one detached duty station to another

The rules are applied differently if you move from one detached duty station to another.

9.3.24 When the following staff are temporarily recalled to the permanent station, they may be treated as visiting another detached duty station:

single members of staff on detached duty who are not due to return to the permanent station; or
married staff who have been told that they are not due to return to the permanent station and who have given up their accommodation there.

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

9.3.26 A move from one detached duty station (station A) to another (station B) after which staff return to their previous detached duty station (i.e. A to B to A) will qualify them for a fresh start for calculating duration of payment so long as:

staff have exhausted their entitlement to night subsistence allowance at station B; and
staff were not paid a retention of rooms allowance immediately before leaving B; and
in the case of married staff, the family did not remain at detached duty station A while the member of staff was at station B.

9.3.27 Married staff may claim reasonable out-of-pocket expenses within the limit of the night subsistence allowance for which they are eligible if:
- they are temporarily recalled to their permanent station where their families continue to reside; and
- they are unable to stay in the family home (for example, because the family is temporarily away); and
- they can show that it would be unreasonable to expect them to stay in their own home.

9.4 Extended night subsistence package

9.4.1 Where "line management" wishes an employee to remain at his/her detached duty for more than 30 nights, and where lodging allowance or regular visitor allowance is not deemed appropriate by line management, the following package may be available:

- vouched hotel bed and breakfast costs up to the ceiling of the appropriate class; and
- vouched overnight incidental additional expenses up to the limit of the additional allowance; within the additional allowance, and by analogy with the unvouched residential course allowance, £5 of unvouched minor items can be accepted.
The concession outlined in paragraph 9.3.17 applies to this. Thus with the agreement of their line manager staff may stay in a hotel charging over the limit if Calder cannot provide appropriate hotel within reasonable travelling distance.

9.4.2 “Line management” is to be the judge of needs of the Service and of the balance between cost and need. For this purpose “line management” means:

- the Governor in charge in the case of an establishment, or PSG 2A (Grade 7) or above in Headquarters and Central Services;
- where the Governor or relevant PSG 2A (Grade 7) or above are personally involved the approval must come from their Area Manager or PSG 1A to 1C (Grade 6) or member of the Senior Civil Service as appropriate.

9.4.3 All cases supported by “line management” must be referred to the Expenses team for approval.

9.5 Regular visitor allowance

9.5.1 Regular visitor allowance may be claimed for an unlimited period where the number of nights spent at the detached duty station, over three months or more, averages less than three nights per week. So, for example, the average might come out at 2.9 nights per week and regular visitor allowance would still be payable. Night subsistence allowance is not paid where there is an entitlement to regular visitor allowance.

9.5.2 Initially the estimated travel pattern is used, but claims must be reviewed every six months to ensure that the criteria are still met.

9.5.3 Regular visitor allowance may be claimed by staff who spend three or more nights per week at the detached duty station but do not reach the 30 nights ceiling to go on to lodging allowance by the end of three months.

9.6 Lodging allowance

9.6.1 Principle

You may be entitled to a lodging allowance if you remain on detached duty after your entitlement to night subsistence allowance has been exhausted.

9.6.2 Eligibility

The following staff are eligible for lodging allowance:

- married staff who have a double housing commitment and who are not joined by their families at the detached duty station;
- single members of staff who have a double housing commitment because they incur expenditure on retaining accommodation at their old or new permanent station, and lodgings at the detached duty station.

9.6.3 You are not eligible for lodging allowance when you:

- are on detached duty/permanent transfer (Chapter 7 of the Permanent Transfer Order 8700) and opt not to travel home at weekends/rest days, but remain in your lodgings. Expenses are limited to the cost of one return journey home (paragraph 7.4) plus retention of room allowance or the appropriate rate of lodging allowance, whichever is less. However, you must not travel home, In these cases receipts/evidence must be supplied for the lodging costs; or
- live at home established in relation to your former permanent station.
9.6.4 Payment period

The rates are set out in Annex 2. You may be paid lodging allowance from the date following exhaustion of night subsistence.

9.6.5 Lodging allowance is only payable for nights of absence from a detached duty station in the circumstances described below (otherwise see retention of rooms allowance).

9.6.6 Payment of lodging allowance may continue during absences of 3 nights or less during the working week. This applies whether you are on leave, sick leave, or on duty, including temporary recall to the old station.

9.6.7 It does not apply when the absence immediately precedes or follows a weekend visit home. In these circumstances, retention of rooms allowance is payable for the whole period of absence (subject to the production of receipts).

9.6.8 Lodging allowance is not payable when a public holiday falls at the beginning or in the middle of a period of annual leave. It may be paid when a public holiday falls at the end of a period of leave and immediately precedes a return to the detached duty station (for example, a Bank Holiday Monday preceding a return to work on Tuesday).

9.6.9 If you opt not to return home on weekends/rest days, but remain in your lodgings, your expenses are limited to the cost of one return journey home plus room retention allowance, or lodging allowance, whichever is the less. However, you must not travel home. In these cases receipts/evidence must be supplied for the accommodation costs.

9.6.10 When lodging allowance is payable in conjunction with retention of rooms allowance.

Lodging allowance may be paid in conjunction with retention of rooms allowance in respect of the following absences:

- five nights for private reasons at Easter or Spring Bank Holiday;
- four nights for private reasons at August Bank Holiday, at New Year when New Year's Day falls on a Friday or a Monday, or at any other Bank Holiday apart from Christmas;
- four or six nights for private reasons at Christmas according to the day on which Christmas falls

9.6.11 The allowances which may be paid are:

- retention of rooms allowance for up to 3 nights for the weekend absence to staff who are entitled to return home at the weekend at official expense under paragraph 7.4;
- lodging allowance for the balance of 1, 2 or 3 nights of absence as appropriate

Claims for payment for these allowances must be fully vouched

9.7 Retention of rooms allowance

9.7.1 Principle

Retention of rooms allowance is reimbursed when you are entitled to claim lodging allowance and is designed to relieve you of the expense of retaining rooms during your absence from a detached duty station. All claims must be vouched or, if renting property, a copy of the rental agreement must be sent to the Expenses Team or your certifying officer if you claim locally.
9.7.2 Eligibility

You may be paid this allowance (within the limit of the rate given in Annex 2) in the following circumstances:

- during absences from the detached duty station on weekend visits home; or
- in lieu of lodging allowance if you are entitled to return home at official expense under the provisions of paragraph 7.4; or
- on production of receipts, for any other nights not attracting lodging allowance during a lodging allowance period, up to a maximum of the room retention rate given in Annex 2.

If you rent a property and you sublet your accommodation, room retention allowance is reduced by any rent received from your property in your absence; you must notify the Expenses Team or your local certifying officer of this.

9.8 Rent allowance

9.8.1 Principle

Married staff who are joined by their family at a detached duty station cease to be eligible for lodging allowance, but become eligible for the reimbursement of rent allowance.

9.8.2 Rent allowance is the amount of rent paid at the detached duty station within the limit of your lodging allowance.

9.8.3 Eligibility

In order to qualify you must incur a double commitment by also incurring expenditure on family accommodation (sublet or not) at your permanent station. If the permanent accommodation is let or sold during the period of detached duty you should immediately notify the Expenses Team or your certifying officer if you claim locally. The allowance will be reduced if your double commitment is offset or reduced by letting income.

9.8.4 You may continue to receive a rent allowance if you are sent to another detached duty station or return to your permanent station until family removal can be arranged.

9.9 Day subsistence

9.9.1 Principle

You may claim day subsistence allowance (DSA) when you are absent from your duty station and necessarily purchase a meal or meals at greater cost than if you were at your permanent station. You must state on your claim that you have purchased a meal/ refreshments or sign the “claimants’ certificate” on the revised claim form, see Annex (5). Payment must not be made where no costs have been incurred, i.e., if attending a bedwatch where no expenses are incurred then payment must not be paid. Please see the day subsistence guidance note at Annex (4).

The Inland Revenue has deemed that DSA claimed for duties within a 5-mile radius of your permanent duty station (normal place of work) is liable for tax and NIC. Therefore any such DSA must be claimed separately under accounting code 2237-1, The Service will meet the tax / NIC
liability and will make a central payment, inter unit charging establishments and
groups as appropriate,

9.9.2 Eligibility

The rates are set out in Annex 2. They cover periods of absence from your duty station of:

• more than 5 hours up to 10 hours, However, this rate of subsistence may be paid
  for shorter periods, at the discretion of your certifying officer, if the timing of the
  absence necessitated purchasing a meal at greater cost than usual; or
• more than 10 hours; or
• a balance of more than 5 hours or more than 10 hours after a complete period of
  24 hours attracting night subsistence allowance,

9.9.3 If you are absent for longer than 12 hours and necessarily purchase
meals/refreshments during your absence, you may claim both the 10 hours and the 5
hours allowance, i.e. the over 12 hour rate.

9.9.4 Day subsistence allowance will not be paid:

• where refreshments have been made at home; or
• concurrently with night subsistence allowances; or
• in addition to lodging allowance (unless you qualify by reason of absence
  from the detached duty station at which you are lodging); or
• if you are provided with meals at public expense during a visit; or
• if you take your meals at home; or
• in respect of a return journey from or to your detached duty station in connection
  with a weekend visit home (whether to the permanent station
  or somewhere else).

9.9.5 Repeat visits

If you make repeated visits to the same place, you may claim day subsistence
allowance for a maximum of 30 working days.

9.9.6 In calculating this period, disregard any days on which the visit does not attract day
subsistence allowance; and start a fresh period after a break of more than
10 working days. Once an entitlement of 30 days has been exhausted, then
must be a break of at least 3 months in visits to that place to qualify for a fresh start at
the same place. See paragraph 9.2.4.

9.9.7 Meals taken on a train or boat
You may claim for the full cost of a main meal (that is, a full breakfast, lunch, high tea
or dinner) which you take on a train or cross channel boat etc, during a period
qualifying for day subsistence allowance,

9.9.8 The claim may include VAT and a gratuity of up to 10% of cost excluding VAT,
but alcoholic beverages must not be included. You must provide receipts in support of
your claim.

9.9.9 The effect on day subsistence allowances payable for the period is as follows:

• -for absence of more than 5 hours but not more than 10 hours: the cost of one
  main meal on a train or boat will be reimbursed in lieu of payment of the 5 hour
  rate of day subsistence;
• -for absences of over 10 hours: instead of the 10 hour rate of day subsistence
  you will be paid either the cost of one main meal on a train or boat, plus the
normal 5-10 hour rate of day subsistence, or the cost of 2 main meals on a train or boat;
• absence of over 12 hours qualifying under paragraph 9.9.3: the actual cost of 2 train meals, plus normal day subsistence allowance of more than 5 and up to 10 hours.

9.9.10 If you have exhausted your entitlement to day subsistence allowance under the normal rules, you may claim the cost of vouched train meals if your line management agrees in advance that you may take a main meal or meals on a train because of the length of absence and the time factors involved in the official duty and the journey.

9.9.11 Reimbursement will be subject to the normal rules regarding length of absence etc except in the case of an absence of more than 10 hours when one main meal is taken on a train; reimbursement will be made for one meal only and no additional subsistence allowance will be payable.

9.10 Residential training courses

9.10.1 Staff cannot claim a subsistence allowance when charges are met by the Civil Service College or by the Prison Service (see paragraph 9.3.15).

9.10.2 If you attend a residential training course, conference, seminar or similar residential gathering (including courses at establishments run by an outside body) for which the Prison Service meets all accommodation and boarding expenses, you may claim a residential course allowance, as set out in Annex 2.

9.10.3 If you stay in a hotel to attend a course where the Prison Service meets all accommodation and meals, you may claim the residential course allowance, but not the additional allowance to night subsistence allowance.

9.10.4 This allowance may be claimed for each night spent at the training centre but not when you return home at weekends or are absent for other reasons.

9.10.5 Staff who attend courses at the Administrative Staff College, Henley and other business schools (for which arrangements are co-ordinated centrally) are given details of the special allowances payable when they are notified of the acceptance of their nominations by the colleges. The additional allowance will not be paid in addition.

9.10.6 If you are not required to stay at a training course venue in the UK over the weekend you are allowed to claim the cost of returning home at the usual rates.

9.11 Other expenses which may be reimbursed

9.11.1 Daily travel from home to a detached duty station

If you travel daily from home at your permanent station to a detached duty station you may claim for the journey (standard class, normally at quarterly or annual season rates) less any saving made for the home to normal office journey, if applicable, plus any day subsistence allowance, for the first 30 days, for which you may be eligible. Paragraph 4.2 explains how savings on normal journeys should be calculated.

9.11.2 Such claims must be limited to:

- for the first 30 days, including day subsistence, the rate of night subsistence allowance;
- thereafter, to the rate of lodging allowance.
9.11.3 Travel from one detached duty station to another

If you travel daily from one detached duty station (station A) to another (station B) instead of staying overnight, you may claim:

- any allowances in payment at detached duty station A;
- excess fares in travelling to B over those in travelling to A; and day subsistence allowance,
- treating A as the permanent station.

Claims must be limited to the total amount which would have been paid, had you taken accommodation at station B.

9.11.4 The Prison Service may reimburse the following expenses (as in the case of permanent transfer) when your family takes up continuous residence with you at the detached duty station:

- family fares to the detached duty station;
- the cost of moving personal effects to the detached duty station (if furnished accommodation is taken by a married officer);
- the cost of removal of furniture and effects to store and the cost of storage at the permanent station (provided you have been told that you are not due to return to the permanent station). This provision also applies to a single officer.

9.12 Receipted rental costs

9.12.1 Where a period of detached duty is expected to last for 6 months or more, but not exceeding 24 months (see Chapter 10), staff may opt to receive vouched monthly rent, plus council tax and water rates, all within an overall maximum limit of 213 x lodging allowance. In addition concessionary weekend travel may be reimbursed. (The vouched monthly rent may be paid at a rate above the maximum limit if approved by the budgetholder and the expenses policyholder).

9.12.2 Night subsistence, lodging allowance, and room retention allowance may not be paid with the above package.

9.12.3 There is no entitlement to the additional allowance.
10. **LONG TERM DETACHED DUTY (LTDD) AND SHORT TERM POSTINGS WHERE THERE IS NO INTENTION TO RETURN TO THE ORIGINATING SECTION.**

*(Note: Chapter 10 has been amended 28/06/05 in accordance with PSI 28/2005)*

10.1 **General**

10.1.1 LTDD is a posting expected to last 24 months or more at the same duty station. Consecutive postings on detached duty to the same location count towards one period.

10.1.2 Only a short term posting where there is no intention to return to the originating station (i.e. the post is backfilled) need to be considered for the purposes of this chapter.

10.1.3 Expenses covered by this chapter are offset against the Public Interest Transfer (PIT) budget. The taxable element, see paragraph 10.3.5, is also debited from the PIT budget. *LTDD expenses must be submitted on the claim form PHX032.* This is to ensure the Service only taxes claims that need to be.

10.1.4 *If you rent out your property while on LTDD, any rent received must be offset against any expenses claimed. You must inform Expenses Policy Unit or your certifying officer if you claim locally.*

10.1.5 *In line with Filling Vacancies Policy, those responsible for posting staff on terms governed by this chapter must issue a posting / transfer notice confirming the facts of the posting and the anticipated duration to the individual member of staff. If there is no intention for the member of staff to return to the originating station (i.e. the post is being backfilled), then this must also be clearly stated.*

10.1.6 *Copies of the posting notice must be sent to the Taxation Section, Room 204 Abell House and Expenses Policy Unit, Room 426 Cleland House. The Taxation Section is responsible for the calculation and payment of tax/NIC due.*

10.2 **Payment**

10.2.1 Expenses payable on short-term postings are covered elsewhere in PSO 8650. Although payment of expenses on LTDD is paid at the same level as for shorter periods of detached duty, as an alternative you may wish to consider one of the following packages:

- Standard class rail travel, the cost of a train meal (receipted), travel to the railway station, car parking and the occasional overnight stay, all within an overall maximum limit of 213 x lodging allowance;
- For periods of LTDD into the London local pay area, 1st class annual season ticket to the new station, travel to the railway station, car parking and an occasional overnight stay, all within an overall maximum limit of 213 x lodging allowance.
- Vouched monthly rent (no bonds or deposits may be reimbursed or paid as a loan), plus council tax, water rates and house structure insurance (no other utilities may be reimbursed), all within an overall maximum limit of 213 x lodging allowance. In addition concessionary weekend travel may be reimbursed. (The
vouched monthly rent may be paid at a rate above the maximum limit if approved by the budget holder). Night subsistence, lodging allowance, room retention allowance and the additional allowance may not be paid with this package.

10.2.2 If the cost of your return journey exceeds the cost of 2 nights lodging allowance, you may claim 7 nights lodging allowance (you may return home at your own expense) to assist with rented accommodation.

10.3 Taxation

10.3.1 Principle

A period of LTDD is taxable where a member of staff attends a workplace for a period of continuous work, which lasts, or is likely to last more than 24 months. If the intention from the outset is for the period of detached duty to last longer than 24 months then tax/NIC must be accounted for from the start. Transfers for shorter periods of time but where there is no intention to return to the originating station or workplace (i.e. posts are backfilled) must be taxed from the time of transfer. Some examples are given below.

- A Governor is posted to Cleland House for an estimated period of 30 months. A LTDD package is given. The cost of travel and subsistence from home to Cleland House and the cost of any accommodation and overnight allowance is taxable from the date of posting.

- A Governor is posted to Area Office for an initial period of 9 months. There is no intention to keep the Governor’s post open, so it is backfilled. The cost of travel and subsistence from home to the Area Office and the cost of any accommodation and overnight allowances paid are taxable from the date of posting.

10.3.2 Change of expectation

A change in circumstance that results in the extension of a posting beyond 24 months will have tax implications. An example is given below.

- A member of staff is posted on detached duty for a period of 18 months. After 10 months the posting is extended to 3 years. The cost of travel and subsistence from home to the detached duty station and any accommodation and overnight allowance paid would not be taxable during the first 10 months, but is after that.

In this case the change in circumstance must be clearly documented and copied to the Taxation Section so that the first 10 months can be discounted for taxation purposes.

10.3.3 All taxable claims covered by this chapter must be coded to PHOENIX account code 01532. Home Office Pay & Pension Service (HOPPS) must not be notified of any LTDD expenditure.

10.3.4 All travel and subsistence expenses paid in connection with home to office, including train / ferry tickets; taxi fares, hotel or temporary accommodation costs, or any authorised package as detailed in 10.2.1 must be notified for taxation purposes. If tickets issued by the travel contractor, Carlson Wagonlit Travel
(CWT) are used, then the cost of the ticket must be coded to PHOENIX account code 01532 when the CWT invoice is received.

Ordinary business expenses, that is to say travel and subsistence in connection with the journey to and from an establishment or HQ site that is not the permanent workplace / duty station is not taxable. **These expenses must not be included on the PHX032 form.**

10.3.5 Notification and payment of tax liability

The Taxation Section, FC&A will calculate and pay over the tax/NIC to the Inland Revenue each year by using the balance identified on the LTDD account code. Because the tax/NIC element for LTDD is also to be charged to the LTDD account code, the following code combination will be used:

1-XXX-XXXX-XXX-01532-XX-18316 where:

XXX is the specific business unit

XXXX is the responsibility code

XXX is the activity code

01532 is the LTDD code

XX is the funding source

18316 is the analysis code to be used.

Charges to relevant budgets will be made in November / December each year. Because LTDD payments are not processed by HOPPS, LTDD expenditure will no longer be included on the form P60.

10.3.6 Fines, costs and penalties

Failure to correctly document, capture and code LTDD payments for tax purposes will result in fines, costs and penalties being levied upon the Service. Any such charges incurred will be passed onto the responsible budget holders.
11. OTHER TRAVEL AND SUBSISTENCE MATTERS

11.1 Subsistence allowances for staff who work late or sleep in the office

11.1.1 Principle

The allowances described in this section are in no sense payments for extra hours worked or for inconvenience caused through working unusual hours. All the allowances are taxable.

11.1.2 You are not eligible for these allowances:

- if you work night duty instead of day duty; or
- if you sleep at the office for your own convenience; or
- if your conditions of service require you to work at night (or to be on call or standby at night) in addition to normal day duty, even though this contingency arises infrequently and irregularly.

Note: If you work late and stay in an hotel: see paragraph 9.3.16c; if you sleep in the office during a transport emergency: see paragraph 11.2.

11.1.3. Overnight allowances

You may claim the allowance shown in Annex 2 if you:

- sleep at the office after an ordinary day duty; and
- are on call or on standby, for example as duty officer. This does not apply where the duty is part of a rostered commitment

11.1.4 You may claim the allowance if you work late at night in addition to an ordinary day duty, and are required to sleep at the office. The allowance may also be paid if you work during the night after an ordinary day duty.

11.1.5 Meal allowance

You may claim for the allowance shown in Annex 2 for meals purchased which you would otherwise have taken at home if you work late at night (that is until at least 8pm) in addition to ordinary day duty. You must certify that you purchased an evening meal which would otherwise have been taken at home.

11.1.6 Exceptionally, the Prison Service may reimburse actual vouched expenditure for more than the allowance if it is satisfied that the expenditure was reasonable in the circumstances.

11.1.7 You may claim the meals allowance if you sleep at the office before early duties or after late duties. The allowance is payable for each morning or evening meal purchased which you certify would otherwise have been taken at home.

11.2 Arrangements during a transport emergency

11.2.1 The Prison Service will reimburse extra expenditure incurred during a transport emergency. A separate guidance note is available on request from the Expenses Team and will be circulated in Headquarters and Central Services when sustained disruption occurs.
11.3  **Day release courses**

11.3.1 The Department assists young staff who attend:
- day release classes;
- evening classes or non-residential block release courses in lieu of day release;
- evening classes that are an integral part of a part day/part evening course in lieu of the normal day release course.

11.3.2 This assistance covers:
- day subsistence allowance under the normal rules for detached duty;
- excess travelling expenses above those normally incurred for the journey between home and office, provided these have not already been paid by the local authority;
- the full amount of travelling expenses in connection with examinations which result from approved courses of study.

11.3.3 Please refer to the Staff Handbook for further information.

11.4  **Attending Investitures and Royal Garden Parties**

11.4.1 Investitures

If you are attending an Investiture as a recipient of an award, you may be reimbursed travelling and subsistence expense

11.4.2 Royal Garden Parties

If you are attending a Royal Garden Party either by personal invitation or by departmental nomination you are not eligible to receive assistance towards travelling and subsistence expenses.

11.5  **Financial assistance towards hire or purchase of evening dress**

11.5.1 Conditions

You may claim for assistance with the cost of hire or purchase of evening dress where your job requires you to attend formal functions, within the limits set out in paragraph 11.5.3 and subject to the following conditions:

- the wearing of evening dress is obligatory as part of your official duties;
- you are not already in receipt of an allowance which contains an element for dress.

11.5.2 **These payments are all taxable.** The cost of hire will be 'grossed up' by either the Expenses Team or by your establishment/Unit if you claim locally.

11.5.3 Where it is expected that there will be a need to hire on more than three occasions, you may instead claim the full vouched costs of purchase of evening wear up to a limit of £150. This is normally only payable once in 10 years. As you can have unlimited private use from the clothing, payments will not be grossed up.

11.5.4 Claims

Claims should be made (with receipts) to either the Expenses Team or your establishment/Unit if you claim locally.
11.6 **Sporting events**

11.6.1 If you are attending a sporting event on behalf of the Prison Service, you may be able to claim expenses over and above those reimbursed by the event organiser. Your Head of Unit or Governor has discretion to authorise vouched expenditure to meet necessary additional costs.

11.7 **Additional childcare expenses arising out of attendance on training courses**

11.7.1 Where parents attending training courses face extra costs in having their children looked after, or incur additional travelling expenses because of necessary alteration to normal childcare arrangements, the Service may, at its discretion, reimburse any reasonable and necessary additional expenses incurred in these circumstances. Part-time staff who, because of a training course, are attending on additional days will be expected to meet childcare costs themselves when these are at the same rate as on their normal working day (but where costs are greater, consideration will be given to any claim made on that basis). You must submit your application for prior approval to the Expenses Team before committing yourself to the expenditure concerned.

11.7.2 The Service may, exceptionally, reimburse reasonable and justified extra childcare or related travelling expenses in other circumstances where they are unavoidably incurred because circumstances demand that the normal working routine has to be broken, for example by unavoidable late working or essential detached duty. Each case will be considered by the Expenses Team and a detailed documented case should be submitted with the claim.

11.7.3 Claims must be submitted to the Expenses Team and should be supported by clear documentary evidence of the additional expense incurred over and above normal childcare expenses, and by a full statement of the circumstances.

11.7.4 These payments are subject to tax and NIC and will be grossed up to take account of the tax liability.
11.7 Congestion charges for travel into London by car

11.17.1 If your Excess Fares have been calculated using Public Transport Rate Mileage, and your home to office journey entails entering London’s Congestion Charge zone by car, you may claim the Congestion Charge appropriate to the time you enter the zone and in relation to the time you were required to be on duty.

11.17.2 Reimbursement can also be made where Excess Fare allowances are based on part public transport and part travel by car, where the latter requires you to enter the Congestion Charge zone by car to reach your local station.

11.17.3 Congestion charges are not payable where Excess Fares are based purely on public transport costs, regardless of whether you choose to travel by car.

11.17.4 Additional charges will not be met if you leave and re-enter the charge zone in the same day, unless on official duty, in which case any subsequent charge should be claimed as regular travel and subsistence, subject to the rules as detailed in PSO 8650.

11.17.5 This provision is open to new and existing recipients of Excess Fares, subject to the above rules.

11.17.6 All claims for congestion charges must be supported by a receipt.

11.17.7 It will be the responsibility of all staff to check where the congestion boundary lies, what notice is required and to pay any penalty levied for late or non payment.
12. OFFICIAL CARS

12.1 Advice on official cars is available from Prison Service Regimes, Crown House, 52 Elizabeth Street, Corby, Northants, NN17 1PJ. The current official car mileage rate for shared-use lease cars can be found in Annex 1. Details on hire cars may be obtained from “Fleet Support” at Corby.

13. VISITS OVERSEAS ON OFFICIAL BUSINESS

13.1 Introduction and scope

13.1.1 This chapter applies to all members of staff arranging, undertaking or authorising visits abroad on official business, where the duration of the visit is 4 months or less, i.e. visits that attract the payment of subsistence allowances.

13.1.2 Proposals for the secondment overseas of members of staff for periods exceeding 4 months are not covered in this chapter, and should be referred to the appropriate group.

13.2 General rules and advice on visits abroad

13.2.1 Prior authorisation of visits

All categories of overseas visit require prior written authorisation. A business case and Official Visit Abroad form (see Annex 8) must be completed in all cases. The business case must be approved by your line manager and the Official Visit Abroad form must be certified at the appropriate level if the business case is considered adequate.

13.2.2 Post visit report

On return from an overseas visit, the authorising officer must ensure a post visit report form (see Annex 9) is completed within one month.

13.2.3 Certification levels

Approvals involving expenditure up to £1,000 per visit can be given at Area Manager/Assistant director or SCS level. Visits expected to cost in excess of £1,000 must be approved by the relevant Director.

13.2.4 Claims

Claims must not be reimbursed in the absence of a fully completed and authorised Official Visit Abroad form.

13.2.5 Claims are payable in arrears once the visit has been completed. Staff may apply for an imprest/local advance if they require costs paid in advance. Chapter 2 refers.

13.2.6 Business Case

A business case must be made to local line management in advance of a visit overseas.

13.2.7 In considering an overseas visit, careful regard must be given to the objective of the visit. In particular the benefit that would accrue to the Service should be clear and worthwhile in relation to the cost. Line management must therefore be satisfied the objective could not be met by other means.

13.2.8 The period spent abroad should be kept to the minimum consistent with achieving the objective of the visit. Programmes or itineraries should be planned as far in advance as
possible in order to maximise the use of the time spent abroad. This is particularly
important where the programme of work involves more than one visit. In such cases
the programme should include a positive commitment to consider whether work should
be continued beyond a certain point.
13.2.9 The number undertaking the visit should normally be confined to one member of staff. Where exceptionally it is considered necessary for more than one person to participate, precise functions of each should be made clear and justified in terms of both the objective of the visit and the extra cost involved. Authority should not normally be given to two or more members of the same level.

13.2.10 International conferences concerned with business of a specific nature often invite sizable delegations from interested departments. Such conferences are, however, subject to the general principles outlined above.

13.2.11 Visits requested by overseas governments

Occasionally, an overseas government or agency may request the services of a member of the Prison Service, either by direct approach or through the Foreign and Commonwealth Office. In such cases, where the request is agreed, the usual practice is to ask the overseas government concerned to meet all travelling costs and subsistence expenses. If any doubt exists as to how the member of staffs travel and subsistence will be met, it will need to be resolved with the host government before the visit can be undertaken.

13.2.12 Consultation and liaison with Foreign and Commonwealth Office

The relevant British Overseas Missions should be informed of any visits abroad so that, if necessary, the member of staff can be contacted and informed of any local conditions that may affect the planning of the visit. British Overseas Missions should be contacted, even if the proposed visit is of a “one off” nature, or is not part of an established programme of visits.

13.2.13 Security

Staff should be aware travel outside the UK can present security risks to those who have access to valuable Government assets. Departmental Security Unit, based at Grenadier House, must be informed prior to any official or non-official travel to certain foreign countries. It is recommended all travellers familiarise themselves with Home Office Notice 72/2001.

13.2.14 Consultation with other Government Departments and within the Prison Service

Other Government Departments should be consulted in appropriate cases, to ensure a visit with the same or similar purpose is not being planned by them, in which they may be able to include Prison Service interests.

13.2.15 Other Prison Service departments and sections with similar or related functions should also be consulted about their possible interests.

13.3 Travel

Only overseas travel on official business may be reimbursed.

13.3.1 Rail, sea and air travel tickets.

The Service’s business travel contractor will provide a complete business travel service for Prison Service personnel. This includes the provision of travel advice and the booking of all types of rail, sea and air travel. Annex 6 refers.

Use of private motor vehicles.

13.3.2 When Line Management consider it necessary for a member of staff to take their private motor vehicle overseas, they may be paid mileage as those for inland travel, in accordance with Chapter 6. Payment may only be reimbursed for official business.
mileage and the correct insurance cover must be obtained prior to travel. Private mileage costs will not be met.

Ferry charges and the officer's own passage costs may be paid at the class appropriate to their UK subsistence classification (Annex 2). The charge for the "green card" and agents fees necessarily incurred may also be reimbursed.

13.3.3 When staff propose, for personal reasons, to take their private motor vehicle overseas while they are serving there on detached duty, and the Service is prepared to allow them to do so, they may be paid the UK mileage rate for the most direct land route, with ferry allowance for the car and themselves as appropriate to their subsistence classification. The charge for the "green card", but no other incidental charges, may also be met. The total reimbursement, however, will not exceed the cost of the passage the Service would otherwise have arranged had the car not been used. The fares of any "official" passengers may, at the Service's discretion, be included in applying this limitation. Subsistence allowance will be restricted to what would have been paid had the normal method of travel been used. Any extra time taken for the journey should be counted as annual leave or otherwise made good.

13.3.4 Staff intending to use their private vehicles must ensure they have sufficient insurance cover. Chapter 6 refers. Private mileage costs will not be met.

13.3.5 Use of taxis

The rules governing the use of taxis abroad are the same as those for inland travel. Paragraph 5.5 refers.

13.4 Subsistence and other allowances

13.4.1 Staff who travel abroad on official business are entitled to claim subsistence. Assistance is dependant on the following:

- class of subsistence appropriate to the officer's grade, or if travelling with a senior officer, the senior officer's grade;
- the intended destination;
- the duration of the visit.

13.4.2 Overseas subsistence allowances are set by the Foreign and Commonwealth Office (F&CO). The rates payable relate to local economic conditions and are intended to meet the cost of accommodation at good (but not luxury) hotels, and to cover the cost of three main meals including minor incidental expenses. Expenditure in excess of the level of subsistence will only be reimbursed in exceptional circumstances. If unusually high expenditure is foreseen, full details should be sent to Expenses Policy Unit as early as possible for consideration to be given to increasing the allowance (in consultation, if necessary with F&CO).

13.4.3 Subsistence payments to staff whose expenses are paid by outside bodies will be made at the usual Civil Service rates.

13.4.4 Staff whose expenses are met wholly or in part by an outside body should give full details at section 4b of the Official Visit Abroad Form (see Annex 8) and arrange to have the payments received made payable to the individual traveller. Alternatively the Prison Service may, if required, be reimbursed direct by the body meeting the cost, by credit transfer to the Service’s UK bank account. In such cases an invoice may need to be raised and prior advice must be sought from Accounts Receivable, Finance Control and Accountancy.

13.4.5 On return to the UK a formal claim should be submitted to your local cashier or, for HQ and outstation staff who do not have access to a cashier facility, to Finance Control and Accountancy on a form FCS031 (Annex 5) with appropriate receipts and a copy of the Official Visit Abroad form (Annex 8). Any monies received from an outside body or
by way of an imprest or local advance should be deducted from the claim and, if applicable, any money owed or advance/imprest unused repaid.

13.4.6 Subsistence rates can be obtained from Finance Control and Accountancy.

13.4.7 Overseas subsistence rates are only applicable on arrival in the country of destination and continue to be applicable until departure.

13.4.8 Any balance of hours at the overseas location, following a full 24 hour period, may be paid at the appropriate rate for that country until the time of departure.

13.4.9 There is no entitlement to subsistence whilst on board an aircraft or other modes of transport, where meals and refreshments are provided as part of the service.

13.4.10 Subsistence rates provided by the F&CO are approved by the Inland Revenue as being free from Tax and National Insurance.

13.4.11 Hotel reservations

Hotel reservations should be made by the member of staff travelling abroad, or by the delegation secretary.

13.4.12 Where the visit is in Brussels staff should enquire if the hotel has a special “UK Representative Rate”. This covers the cost of room, breakfast, service charges and taxes. In which case, a residual subsistence allowance is payable on a daily basis to cover the cost of two main meals and incidental expenses.

13.4.13 Clothing Allowance

A sum up to £150 may be made available to put towards the cost of purchasing suitable clothing when travelling to a country where there is a marked difference in climatic conditions. This limit may be extended with the agreement of line management. All such payments are subject to Tax and National Insurance.

13.4.14 Foreign currency

Staff will be responsible for obtaining any foreign currency and travellers cheques they may require for use during the visit. Commission charges may be reimbursed on production of a receipt.

13.5 Entertainment allowance

13.5.1 Authority for an allowance to cover the cost of entertainment, which is considered essential, must be obtained from line management of at least Governing Governor/Head of Unit level. It is intended to cover only hospitality regarded as essential for the effective discharge of official responsibilities of the visit, i.e. to facilitate the purpose of the visit through contacts with representatives of overseas governments, local authorities, prominent people in local life and local businessmen.

13.5.2 The department has discretion to decide what forms of entertainment are most useful: but large formal dinners or cocktail parties should be confined to the more important international conferences and comparable occasions. Where possible, the duplication of entertainment given by members of the British Mission should be avoided, as should reciprocal entertainment for its own sake, as distinct from that directly related to promoting the objective of the visit.

13.5.3 Where formal entertainment is to be given the department should consult the British Embassy or High Commission to enable the overseas post to co-operate in making the most effective arrangements.

13.5.4 The allowance also covers the cost of hospitality to United Kingdom delegates and public servants serving overseas who necessarily participate in meetings or other
functions where hospitality is given to overseas representatives or guests. Hospitality should not normally be extended to wives unless it would be discourteous or otherwise inappropriate not to include them. Expenditure on entertainment of a purely private nature is excluded.

13.5.5 Expenditure from the allowance should normally be restricted to the cost of meals and drinks, including gratuities. Miscellaneous items, such as the purchase of theatre tickets. expenditure on social and other functions, or donations to charities, are not a proper charge on the allowance, unless exceptionally the department is fully satisfied there are good grounds for admitting them, e.g. because it would be damaging to the United Kingdom's interests if its representatives were absent. In such cases the local post should be asked to advise whether exceptionally entertainment or expenditure of this kind would be appropriate.

13.5.6 The allowance is accountable, and officers must produce a simple record of entertainment given, with a list of the persons entertained by name and appointment; the reason and nature of the entertainment provided; and its cost.

13.5.7 Applications for an entertainment allowance in connection with official visits abroad should be made to line management of at least Governing Governor/Head of Unit level, with the following information:

a. the extent to which its provision will help the visit to achieve its objective;

b. the nature of the entertainment for which the allowance is to be used, e.g. one major function or a number of small gatherings;

c. the number of people for whom the allowance is to provide entertainment;

d. if it is an inter-departmental visit, whether the Prison Service is the lead department, and whether entertainment arrangements are to be shared with other departments:

e. confirmation that provision has been made within the division's travel and subsistence expenditure subhead to meet the cost of the allowance (if not to be met from this subhead, the proposed source of the funds should be stated).

13.5.8 Expenditure on entertainment in connection with official visits abroad is not to met from the Service's Hospitality Fund, which is concerned only with hospitality expenditure in the United Kingdom.

13.6 Medical arrangements

13.6.1 Information on vaccinations, inoculations and medical arrangements, and general health questions in relation to official travel overseas, may be obtained from local offices of the Department of Health and the Medical Advisory Service.

13.6.2 Staff may consider it advisable in the first instance to consult their own General Medical Practitioner. The Civil Service Medical Advisory Service (MAS) offers free facilities to British Government officials travelling abroad on official business.

13.6.3 There is a reciprocal arrangement between Britain and North America for medical treatment for Government officials travelling abroad on official business.

13.7 Insurance and compensation

13.7.1 Compensation payments received from airlines or insurance companies

Civil Servants travelling by air on official business are covered for death benefits under the Civil Service Pension Scheme (CSPS). Injury benefit is covered within the Civil Service Injury Benefit Scheme. Currently “any injury suffered in the course of an official duty shall be treated as an injury in the course of an official duty”. For staff who join the
Partnership scheme the employer makes a mini ASLC contribution of 0.8% which buys Death in Service and Ill Health benefits. Staff may wish to approach their pension provider to see if other benefits are provided. Any compensation paid by airlines, regardless of whether or not it is paid as a result of legal action, will be taken into account against any benefits payable under PCSPS. This also applies to any payments made under insurance cover purchased wholly or partly from public funds.

13.7.2 Supplementary insurance taken out by officers at their own expense will not count against any benefits payable under PCSPS.

13.7.3 Insurance

Staff travelling outside the UK and Europe, where the duration of the visit is four months or less, may have the cost of their medical insurance reimbursed.

13.7.4 Civil Servants may purchase annual insurance for overseas travel on the understanding three quotes must be submitted and the cheapest quote will be reimbursed. It must also be evidenced they will be travelling outside Europe on at least 3 occasions to any of the following destinations: USA, Australia, Far East, and Asia.

13.7.5 Home Office Notices 42/1984 and 149/1993 give additional information regarding medical insurance.

13.7.6 Loss or damage to personal property

The Prison Service may consider making an ex-gratia payment towards the repair or replacement of damaged or lost personal property, other than money or “luxury items”.

13.7.7 “Luxury items” include any personal possessions other than those strictly necessary for the proper conduct of the business abroad. Staff are, therefore, advised to obtain their own insurance cover for any such items they may choose to take with them.

13.7.8 The responsibility for ex-gratia compensation payments under £100 will be at the discretion of local management. HON 123/1997 gives further information regarding ex-gratia payments.

13.8 Post Visit proforma

13.8.1 Within one month of return from overseas you must complete a Visits Abroad Report Form (Annex 9). A copy of this should be sent to International Section, Prisoner Administration Group, Room 703, Cleland House.
15. CONFERENCES / MEETINGS

15.1 General

This chapter applies where it is considered necessary to convene a conference to discuss matters of an official nature.

15.2 “Conference” in this chapter includes any gathering of staff for official purposes, including “away days”, seminars and official meetings with representatives from other organisations, where a normal office setting is considered inappropriate.

15.3 All costs will be met locally by the Prison or HQ Group and must be paid from the correct code and VAT, where applicable, must be reclaimed (see paragraph 15.14). All cancellation charges must be reported to the Losses and Compensation Unit in Financial Control and Accountancy for write off.

15.4 Before arranging a conference serious consideration should be given as to whether there is a clear operational need, or if a more informal arrangement can be considered instead.

15.5 Before booking a venue you must initially rule out the availability of an alternative location within the Prison Service Estate, such as a local boardroom or using the facilities of Newbold Revel or Amp House etc. Other methods, where available, should also be considered, such as video or call conferencing.

15.6 The option of booking external facilities must only be considered if an in-house alternative is not available, either on site or elsewhere within the Prison Service Estate, or if the latter does not meet the requirements of the conference, for example due to its size or if its facilities are insufficient. Approval for booking externally must be sought in writing from the governing Governor/Head of Group. The relevant approval and reasons for not booking in-house must be retained for audit purposes.

15.7 Where an external facility is deemed necessary, the Prison Service contracted conference provider must be used to obtain a suitable venue. See PSO8650, paragraphs 9.3.8 and 9.3.17 and Annex 3.

15.8 Cost effectiveness must be considered at all times. Other costs incurred with organising conferences, for example travel, subsistence and accommodation must be considered in the overall cost of booking a conference.

15.9 The number of delegates, where it influences the final cost, should be limited to only those who are required to attend. The governing Governor/Head of Group must approve the list of attendees. The approved list must be retained for audit purposes.

15.10 Where possible, the timing of the conference should be such that as few delegates as possible are required to stay in overnight accommodation, either prior to or after the conference. The Prison Service contracted hotel provider must be used to obtain overnight accommodation, where such provision is not already available as part of the conference package.
15.11 Where it is considered appropriate, the operational needs of the Service can also be considered in the location of the conference, for example to ensure attendees are prevented from being kept away from their normal duties for an inconvenient period of time.

15.12 Hospitality

Where the conference involves Prison Service staff only, refreshments and/or food should normally not be provided. However, it is reasonable to provide food/refreshments in the following instances:

- Where it is part of the package provided (see Para 15.15);
- Where it is provided for meeting continuity;
- Where the conference prevents the attendees from breaking for lunch;
- Where the venue is in a location, where the opportunity to purchase refreshments/food is not present.

The following also apply in all instances, where food is provided:

- The meeting is occasional rather than regular, for example an “away day”; and
- It is in lieu of subsistence; or
- Where subsistence would not normally be applicable, the expenditure per head does not exceed the normal subsistence rate had it applied.

15.13 Taxation

The following conditions must be met to avoid any tax implication:

- The conference/away day must be for work purposes;
- There must be a written agenda prepared beforehand and a report made of the event at the end (PSO 7501, Chapter 3 PARA 18 refers);
- If a working lunch is provided for an in-house meeting the cost per head should be within the appropriate rate (PSO 7501, Chapter 3 PARA 17.2 refers). Where the rate is exceeded for any reason, the whole amount must be grossed up for tax.

15.14 VAT
VAT can be recovered on conferences only when a composite facility is supplied e.g. staff, room, equipment, accommodation, catering etc. There must be more than just accommodation and catering. VAT cannot be recovered for the hire of a room on its own.

15.15 Delegate rate

*Where an external conference is a sizeable event e.g. a seminar, away day etc. as opposed to, for example the booking of a room for a meeting, a delegate rate must be negotiated.*

Annex 2 details average day and residential rates for London (within the M25) and elsewhere. However, they are an average over a set period and should be used as a guide only. The relevant rates should incorporate the following:

**Day rate:**
- Hire of main plenary room;
- 2 servings of tea/coffee/biscuits;
- 2 course buffet style lunch;
- Over-head projector/screen and flipchart provision;
- Basic delegate stationary (pen/pencil/writing pad/name card);
- Table refreshments.

**Residential rate:**
- As day rate;
- Full English breakfast;
- Table d’hotel dinner; and
- Overnight accommodation (single occupancy).

Rates may fluctuate if another major event is being held in a particular location. This is likely to occur in major cities such as London and Birmingham. In which case, a suitable alternative location or time should be considered.

The contract provider may be able to negotiate better rates if a conference is booked in advance. This may also apply if a series of events required in one location are booked at the same time. In which case, staff responsible for booking conferences should always check with the contract provider rather than automatically request a venue at the delegate rate given in Annex 2.
(The table below was updated 18/06/2004)

ANNEX 2 SUBSISTENCE RATES

<table>
<thead>
<tr>
<th>ALLOWANCES</th>
<th>CURRENT RATE</th>
<th>NEW RATES From 1 June 2004</th>
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<td><strong>Night Subsistence:</strong></td>
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<td>Bed and Breakfast Element;</td>
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<td><strong>Motor cycle rate:</strong></td>
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<td>Up to 125cc: Up to 4000 miles</td>
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<td>Over 4000 miles</td>
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<tr>
<td>Over 125cc: Up to 4000 miles</td>
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<td>Over 4000 miles</td>
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Public Transport Rate:

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<td>Over 125cc</td>
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Excess Fares Allowance

| Excess Fares Allowance | 2.5% | 4% |

Transfer Grants:

| Married With Children | £2855 | Unchanged |
| Married other         | £2400 | Unchanged |
| Single Householder    | £1715 | Unchanged |
| Single Non-Householder| £665  | Unchanged |
| Quarter to Quarter    | £1715 | Unchanged |

Conference delegate rates (see Chapter 15, PARA 15.15) (Added 26/07/05 in accordance with PSI 30/2005)

<table>
<thead>
<tr>
<th>Location</th>
<th>Classification of location</th>
<th>Day rate</th>
<th>Residential rate</th>
</tr>
</thead>
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<tr>
<td>London (within M25)</td>
<td>3 Star</td>
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<td>Elsewhere</td>
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<td>4 star</td>
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</table>

6. Residential course allowance
   Rate per night: £5.00

7. Detached duty at former permanent station

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<th>Status</th>
<th>Rate per day</th>
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<td>Single householder at</td>
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<tr>
<td>All other staff</td>
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8. Late working allowances
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<th>Paragraph</th>
<th>Allowance * *</th>
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<tr>
<td>Overnight allowance</td>
<td>£8.50 (per night)</td>
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<td>Meal allowance</td>
<td>£4.25 (per meal)</td>
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</table>

* * Note: all these allowances are taxable
HOTEL BOOKING SERVICE: OVERNIGHT ACCOMMODATION ON OFFICIAL BUSINESS

1. Booking Agent

The agent is Calder Conferences, The Mews, 3 Stoney Rise, Horsforth, Leeds, LS18 4SF (Tel 0113 258 2277).

There is no charge to the Prison Service or to the individual member of staff for the service.

2. The Service

Calder Conferences undertake to rapidly find good quality hotel accommodation anywhere in the United Kingdom, in single accommodation to include full English breakfast, service and VAT.

Hotels are generally of 3-star standard and all provide en suite facilities, telephones in rooms, tea and coffee making facilities. Many provide facilities for staff with disabilities; any special requirements should be notified to the agent when booking.

3. Booking procedure

Telephone Calder Conferences at the above number, giving the following information:

- name
- required location
- arrival and departure dates
- department and unit
- contact telephone number

Calder Conferences will then make a provisional booking, and will advise you of this by phone; if you accept, they will give you a reservation number which you should quote on arrival at the hotel. Calder Conferences will confirm the booking with the hotel.

4. Payment of Hotel Bills

It is the responsibility of the individual member of staff to pay the hotel bill on departure.

5. Cancellations

Amendments or cancellations of bookings which have been made through Calder Conferences should be notified through Calder Conferences during working hours; at all other times the hotel should be contacted directly.

The individual staff member is responsible for any charges arising from non-arrival or late cancellation, except where the cancellation is at the behest of the Prison Service.
Annex 4

DAY SUBSISTENCE

1. Day subsistence (DSA) is payable if you are absent from your permanent duty station for over 5 hours, over 10 hours and over 12 hours and necessarily purchase a meal(s)/refreshments at a greater cost than if you were at your duty station.

2. DSA is liable for tax and NIC if the absence is at a workplace within 5 miles of your permanent duty station (normal place of work). You must ensure that any such payments are coded separately using the FOCUS code (2237-1). At the end of the financial year the Service will centrally meet the tax and NIC costs, inter unit charging establishments and groups accordingly.

3. When claiming DSA you should complete expenses form FCS031, signing the claimant's certificate declaring that you have made additional purchases for a meal(s)/refreshments. There is no longer a requirement to provide receipts in order to claim DSA for over 12 hours.

4. Payment cannot be made where no additional costs have been incurred.

5. Refreshments made at home cannot be included.

6. In all cases the flat rate only may be claimed.

8. If visiting the same place, DSA is payable for a maximum of thirty days unless there is a break of more than ten working days. Once the entitlement to thirty days is exhausted there must be a break of at least three months in visits to that place to qualify for a fresh start.
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<th>Paragraph</th>
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