

## **CIVIL SERVANTS' BUSINESS EXPENSES**

The *Civil Service Code* sets out the standards of behaviour expected of all civil servants. It makes clear that: **civil servants must make sure public money and other resources are used properly and efficiently.**

The *Civil Service Management Code* sets out rules on the reimbursement of expenses incurred when carrying out departmental business.

Departments will have more detailed guidance for staff set out in their departmental HR or finance manuals.

### **Scope**

The **categories** of costs that may be incurred when on departmental business are summarised below.

#### Travel

Travel related expenses incurred when carrying out official work, including travel between offices if you have more than one base:

- Rail travel.
- Overseas and domestic flights.
- Taxis and other public transport costs.

#### Government Car Service/Official car

- Use of Government Car and driver or equivalent arrangements of official cars.
- **Includes** the cost of use of the official car agreed as part of individuals' remuneration packages (which may already be disclosed in annual remuneration reports).

#### Accommodation and Subsistence

- Hotel costs and meals and out-of-pocket personal expenses incurred during overnight stays in a hotel or on a residential training course.

#### Other

- Hospitality given by individuals to non-public servants: cost of meals or special occasions away from the office for visitors whilst on official business paid for by the department. Excludes sandwich lunches and other de minimis expenditure below £25, and diplomatic or international organisations.
- Essential medical expenses or professional subscriptions.

If staff are uncertain about any of these issues, further guidance is available from departmental Finance Teams.

### **Audit**

Accounting Officers are responsible for ensuring departments use resources efficiently, economically and effectively and that procedures are in place to assess staff compliance with the financial guidelines. Departmental financial statements are audited by the Comptroller and Auditor General, who reports to Parliament on the audit examination.

## **Publication**

Departments are required to publish details of business costs incurred by Director General level and above, including Board Non-Executive Directors, on a quarterly basis. An itemised list of each category total is required which should include all expenditure incurred under each category irrespective of method of payment. The reports should be published on departmental websites with the first quarterly report covering the period 1 April to 30 June 2009.

Benefits in kind agreed in remuneration packages are published for members of departmental boards in annual accounts, and are therefore excluded from this publication with the exception of official cars.

A template is attached to this guidance which departments should use to present the information.

**[Department name] – [Individual name, Job Title]**  
**Business Expenses: April – June 2009**

DATES	DESTINATION	PURPOSE	TRAVEL				OTHER (Including Hospitality Given)	Total Cost £
			Air	Rail	Taxi / Car	Accommodation / Meals		
Apr – June		Use of Official Secure Car						