

Consolidated Expense policy November 2024

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Audience: APHA, Defra, Environment Agency, Natural England, RPA

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Background

- The purpose of this Policy is to establish firm ground rules, guiding principles and procedures for incurring travel and subsistence costs in the course of official business and to address the sustainability and environmental issues relating to such travel.
- This policy is owned by the Defra Group Chief Financial Officer, it details the expenses you may claim and supersedes all other previous guidance.

Summary

1. All employees are responsible for ensuring their behaviour meets the standards expected of them at all times. The Code of Conduct for your department outlines the key principles of behaviour expected from our employees. All employees must make sure public money, and other resources are used properly and efficiently. Full details can be found on your departmental intranet site.
2. This policy has been designed to meet HMRC requirements. Employees should note that reimbursement of home to office, office to home or working from home expenses may give rise to a taxable benefit.
3. Employees will be reimbursed for expenditure necessarily incurred in the course of official business. Employees are responsible for ensuring that no unnecessary costs are incurred, and that the department receives good value for money.
4. The policy sets out a 'standard' which employees are expected to adhere to. If, for justifiable reasons, any element of your claim falls outside of that standard, you must explain when submitting your expenses.
5. The responsibilities of employees, their line managers and the group finance team are set out in this policy. All organisations take these responsibilities seriously and failure to discharge these responsibilities will be treated as a performance management issue and may result in disciplinary action.
6. The traveller should take steps to ensure sustainability of travel as set out in the Sustainability section below.

Individual responsibilities

Individuals are expected to:

1. Comply with this current version of the policy.
2. Obtain any appropriate approvals from their manager or approver before making travel plans.
3. Provide a clear business justification for each claim, keeping acronyms to a minimum, and working on the principal that anyone should be able to understand what has been purchased and why.
4. When completing your claim in i-Expenses a summary name of what is being claimed should be entered into the “purpose” field (Only applies to Defra) and the full details of the business justification for each expense should be added in the “other information” field at line level.
5. Only use authorised travel and hotel booking services to book travel and accommodation.
6. Expenses will only be re-imbursed where receipts are provided and are clearly legible. Only in exceptional circumstances would reimbursement be considered without a receipt. Please see Receipts section of this policy.
7. In the absence of a receipt, suitable evidence along with the reason for the missing receipt must added in the “other information” field against that expense items as well as ticking the missing receipt box.
8. You should always make sure public money, and other resources are used properly and efficiently, ensuring value for money is obtained and take all reasonable steps to minimise your costs.
9. Your expenses are wholly, exclusively, and necessarily incurred for the proper performance of your duties and is additional to your usual daily expenditure.
10. When using an ePurchasing Card (GPC), you must comply with your organisation’s GPC rules and procedures.
11. All employees must submit their own claims, within 90 days with scanned receipts, through i-Expenses. Claims over 90 days can still be processed through SOP, but an explanation is required in the “other information” field as to why the claim is late.
12. All employees must retain original receipts for compliance and audit purposes for 3 years.

Managers' responsibilities

Managers and approvers are expected to:

1. Ensure travel is necessary and justified and where required that suitable evidence is attached to the claim, e.g. an approval email for foreign travel,
2. Check mileage rates being claimed are correct for the vehicle type.
3. Ensure claims are justified and within set limits.
4. Challenge when claims made are above the recommended rate and that they are not considered wholly, exclusively and necessarily for the proper performance of the claimant's duties.
5. Ensure that individuals carry out their responsibilities as set out above and confirm they have attached a valid receipt or suitable evidence.
6. Ensure all claims are not open to interpretation or perception that could damage the organisations reputation and must show value for money.
7. When approving a claim, managers can enter any comments in the "notes" field to demonstrate adherence to the above points and document any follow up activity.
8. Ensure the correct expense template has been used for the claim. To prevent incorrect payments and prevent GPC entries being paid to the individual if entered on the Expense template in error.
9. When satisfied, promptly approve claims through iExpenses.

Finance responsibilities

Finance will:

1. Carry out audit of claims on a sample basis to assess compliance with the policy.
2. Provide guidance on the interpretation of the policy.
3. Carry out fraud testing on claims submitted.
4. Publish all GPC transactions over £500 in line with the Government's transparency agenda.
5. Act as the Expenses Process Owner to ensure policy and systems are in line with the global process design.

6. When needed update the policy, ensuring the various principles set out in the employees and operational manuals, along with codes of conduct and business needs are met.
 7. Provide employees and line managers with advice and guidance on the operation of the policy.
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SSCL responsibilities

Shared Services will:

1. Give first level advice and guidance to individuals in relation to claims through the SSCL Enquiries centre.
 2. Process payments in accordance with Key Performance Targets.
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Subsistence

Employees can claim subsistence when travelling or working away from their permanent or normal workplace. However, your type of role, working pattern and working in a geographical area may impact if you are eligible to claim. Claimants and line managers must review the guidance on the following link to [permanent and regular workplace guidance](#))

You must ensure your claim relates to attending a temporary workplace. If unsure, please see the link to establish if the claim is allowable - [Quick guide to subsistence claims](#).

Employees covering a specific area or are depot based cannot claim subsistence unless they are attending work outside their normal area of work.

For additional guidance please refer to the [Examples](#) of when you can claim subsistence.

When can I claim subsistence?

Subsistence may be claimed where the following conditions apply:

1. The expense arises necessarily from the proper performance of the claimant's duties.
2. The expense is incurred whilst away from the claimant's permanent workplace or whilst staying away from home. ([See link to permanent and regular workplace guidance](#))

3. Expenses will only be reimbursed where receipts are provided and are clearly legible. Only in exceptional circumstances would reimbursement be considered without a receipt. Please see [Receipts](#) section of this policy.
4. The expense incurred should be reasonable and show value for money. It should be additional to the employee's normal daily expenditure.
5. The claim is within the recommended rates for each category, as set out below.
6. Employees should consider the spirit of the policy and ensure all claims are seen as "good value" and do not give an impression of being extravagant or a source of financial gain.
7. To claim subsistence, employees must be working on official business at a workplace or area that is more than 10 miles from their normal place of work.
8. Employees should only claim for costs that exceed the amount they would have spent if they were working at their permanent workplace.

These expenses cannot be claimed if:

1. The out-of-pocket expenses that you incur are not additional to your regular personal expenditure. You should always consider the spirit of the policy and ensure your claim is not simply a source of financial gain.
2. The out-of-pocket expenses that you incur are part of your regular working pattern. ([See link to permanent and regular workplace guidance](#))
3. The meal does not constitute additional unavoidable expenditure.
4. You are claiming the "staying with family and friends' allowance" However, you may claim an additional allowance of £7 (Over 5 hours subsistence rate) in any one 24-hour period if claiming the family and friends' allowance.
5. Meals have been taken at home. Note if it can be shown there was no opportunity to purchase food during the working day whilst working away from the permanent workplace, a meal may be purchased to be consumed at home.
6. Food purchased before any business travel unless approved and confirmed by the manager that wholly necessary and exclusively due to no provision being available at the temporary workplace.
7. Meals are provided on the train or plane and included in the ticket cost.
8. Meals are provided during a training course, conference, or similar activity.

Additionally:

- Alcohol cannot form part of any claim.

All rates are based upon time necessarily spent away from the permanent workplace on official business and are not related to specified meals.

The recommended rate increases as the time spent away increases up to a maximum of 24 hours. For periods in excess of 24 hours a new period begins, and the recommended rates apply as before.

Reimbursement up to the appropriate rate is for additional expenditure necessarily incurred in respect of food and drink (excluding alcohol) consumed during the absence:

- over 5 hours out of office: up to £7
- over 10 hours out of office: up to £12
- over 12 hours out of office: up to £17
- over 15 hours and up to 24 hours out of office: up to £33

The over 15-hour rate for subsistence will generally apply where an employee is required to stay away overnight, provided the cost of any meals is not also included in an accommodation payment. This is to ensure you do not claim twice for the same meal as sometimes evening meal or breakfast is included.

Only one rate can be applied in any 24-hour period, they cannot be combined. For example, if breakfast is not included in the hotel price it will be part of the daily allowance.

It is recommended to always book "Bed and Breakfast" thereby using the daily rate for meals excluding breakfast. The above rates apply to all areas of the country.

The Period of Absence is defined as the elapsed time from leaving home or normal operating base to return. For example, if you leave your home or base at 14.00 hours. This is the start time of any claim period. Please put the start and end times of your journey in the comments box on SOP

Subsistence costs and reimbursement while during emergency situations.

During emergency situations such as out of hours incidents. we recognise employees may need to make additional claims for subsistence that could exceed the departments thresholds. In these exceptional situations - on the basis of employee health, safety and wellbeing - managers have the discretion to authorise claims that exceed both the hourly and monetary thresholds. Please consult your organisations specific rules on where this is applicable.

When submitting these types of claims, please clearly indicate the reason for exceeding the thresholds and mark with the key words for example 'Incident' or 'Emergency situation' to aid reporting along with the justification of the expense.

Tips

If applicable, tips should be incorporated into the restaurant bill (When paying by card you should choose to add the tip before authorising payment). The maximum should be 10%. Claimants should keep within the rate amounts for claims which would include any such gratuity.

EA only - Protected travelling officers lunch allowance

Employees who transferred to the Environment Agency on 1 April 1996 and who were designated a 'travelling' or 'outside' officer, may continue to claim a lunch payment of up to £4.30 per day but they must have spent the money and it must be done in line with the current HMRC guidance on subsistence claims, to remain tax-free. Receipts should be provided as proof of spend whenever possible.

Foreign travel

Foreign T&S claims should be submitted on a "receipted actuals basis", referencing the existing HMRC rates. These rates are available to view at the following location:

<https://www.gov.uk/government/publications/scale-rate-expenses-paymentsemployeetravellingoutside-the-uk>

- Managers or approvers may exceptionally allow claims that are outside the rate amounts provided the amount is reasonable and there is sound business justification.
- The cost must be wholly, exclusively, and necessarily for the proper performance of the claimant's duties.
- Defra group has opted to use the "Receipted actuals" basis to re-imburse subsistence expenses, it is essential, accurate, clear and legible receipts must be provided.

- There should be prior approval for all foreign travel by managers or approvers. Individuals should attach the foreign travel approval to their claim in i-Expenses.
- Individuals should make sure that all claims are supported by proof of exchange rates achieved. For occasions when they do not have proof of the exchange rate, they should use the foreign exchange converter on the <https://www.oanda.com> website.
- Select the date when you incurred the overseas expenditure and use the Interbank rate for the purpose of your foreign exchange conversion into the 'Other Information' field.
- As in the case of domestic travel receipts will be required for all expense claims made.
- Employees should refer to their organisation's GPC policy in relation to the uses of GPC when traveling abroad. Please see your departmental intranet for full details.

Paying for others is not allowed.

In line with HMRC guidance each employee should only claim for their own expenses and not on behalf of colleagues. No one person can pay for a group using a GPC card. Employees should claim for the cost of the items they have consumed and not a percentage of the bill if it was split. Each claimant should submit a copy of the receipt, with their items highlighted.

Ministers, Special Advisers and Non-Executive

Ministers, Special Advisers and Non-Executive Directors should follow the spirit of this policy and adhere to the principles far as possible. Claims made outside this policy will only be allowed where they can be shown to be within relevant provisions of the Ministerial Code or Code of Conduct for Special Advisers (available on.Gov.uk)

Sourcing travel arrangements

All travel and hotel arrangements should be booked through the approved contractual supplier. Each supplier is committed to providing access to the best available fares and value for money. Examples of savings by booking outside the contractual suppliers often provided are not like-for-like comparisons. An individual booking may seem more expensive than elsewhere, but overall, the contracts offer good value for money.

Approved booking agents are in place for the following:

- Hotel accommodation, Rail and Air Travel Home Page - LightUk (trips.uk.com)

External meetings should utilise Defra Network premises to avoid the high cost of commercial venues. If you need to book an external location, please see the following links:

Defra: [External meetings and events \(sharepoint.com\)](#)

Natural England: [Calder venue booking service \(sharepoint.com\)](#)

Environment Agency: [External venues contract \(sharepoint.com\)](#)

Car Hire is provided by Enterprise. Only the re-fuelling when returning the vehicle is claimed through i-expense. See link for further guidance on [car hire](#).

Rail and air travel

Principles

Travellers should adhere to the following rules:

- Travel should only be considered if it is essential to meet face-to-face or virtual options would not deliver the required outcome.
- Air travel between locations on mainland England, Wales and Scotland is not permitted unless approval by exception is granted by a director.
- All Air travel must have an approval email attached to the claim.
- Where travel is unavoidable rail is the preferred means, being lower in carbon emissions than air travel and better value for money, when travel to and from an airport is factored in.
- It is recommended to use e-tickets where possible. Otherwise, please collect your ticket on departure.
- The lowest practical fare/rate should be selected within the permitted class of travel.
- All EA employees should refer to the [Travel Hierarchy](#) in order to consider the most appropriate method of travel.

Rail - Class of travel

- All rail travel must be booked as standard class unless it is unreasonable due to disability or health conditions. This should be supported by an Employee Passport or appropriate risk assessment. If you need first class travel for the above reasons, the reasonable adjustment for First Class travel should be approved by your deputy director or above prior to booking.

First class rail travel is not available through the CTM booking platform without prior arrangement with trips.admin@environment-agency.gov.uk

This includes international rail journeys by Eurostar and other international and overseas rail operators.

Please click on the appropriate link to see the link for booking all rail travel.

Organisation	Defra	APHA	RPA	Natural England	Environment Agency
Rail tickets	Link	Link	Link	Link	Link

First class travel carries a reputational cost to Defra group and resource cost (in producing explanatory briefings) even if first class tickets are occasionally cheaper than standard class (sometimes the case when booked on the day of travel). Any manager who approves first class travel can expect a challenge from Defra Group Finance.

Rail travel is lower in carbon emissions than flying or road journeys and cheaper, especially when travel to and from airports is factored in.

Railcards

An appropriate Railcard can be purchased by employees who are eligible where there will be a saving to the department over the course of the year. The cost of an annual Railcard is £30, which reduces by 1/3 the cost of Standard Anytime, Off Peak and Advance fares. The cost of purchase of the Railcard should be reclaimed through i-expenses. Employees should get approval up front from their line manager that you will save at least the total cost of the card. (£60 including Tax and NI Contributions)

There are several types of Railcards most likely to be of use for employees:

- Senior Railcard for travellers aged 60 or over.
- 16-25 Railcard for travellers between those ages.

- 26-30 Railcard for travellers between those ages.
- Disabled Persons Railcard (cost of £20 for 1 year or £54 for 3 years) for individuals who may qualify.
- Armed Forces/Veterans Railcard
- Network Railcard (if available)

Railcards can be used when booking travel on CTM, for eligible journeys.

The Department will not reimburse the Two Together Railcard or Family and Friends Railcard as their eligibility criteria means they are not relevant for business purposes.

The Department will not pay for railcards for employees who are due to leave the Department in the next 12 months (e.g. employees on fixed term contracts, or those who have handed in their notice).

Follow the link for further information: "[Get a railcard](#)"

Tax note:

Railcards are a taxable expense, but the organisation pays this tax on behalf of the employee. In order to administer this, the cost of the railcard is grossed up for tax & NI before PAYE is applied. This will lead to higher taxable pay, which may marginally increase your tax burden if you move into a higher tax bracket and/or could impact any means tested benefits.

Air flights

All air travel requires prior approval from a manager or approver and approval documentation should be attached to the claims.

EA employees must always seek international travel approval from the EA International Affairs Office. Please see the email address: COODecisionsAndApprovals@environment-agency.gov.uk

All EA employees must book Economy fares unless authorised to change when travelling by Air.

For all other bodies there is a complete ban on first class air travel. In exceptional circumstances, where it is necessary when overseas to take a flight and the higher seat class provided by the airline may be described as "first class" but is akin to business class (this situation would be most likely to arise on some overseas internal flights), regardless of the description used by the airline, the higher class may be used in accordance with Defra policy on the use of business class. This exception does not apply to travel where there is a genuine business class as well as first class.

Air travel for journeys of less than 5 hours should be via economy class only. For journeys of between 5 hours and 10 hours a business class flight may be purchased where:

- bookings are not available in the lower class and the timing or date of the journey cannot be changed.
- if employees will be required to work immediately on arrival.
- on disability/medical grounds.

For journeys of over 10 hours a business class flight may be purchased subject to approval from a manager or approver and an approval email should be attached to the claim.

Employees are strongly advised to book as far ahead as possible in order to obtain the best price. Last minute travel should be avoided as far as business will allow.

Please see the table below for links to relevant information when seeking approval and considering booking flights, employees should follow their own organisations rules for air travel approval.

Organisation	Defra	APHA	RPA	Natural England	Environment Agency
Air travel guidance links	Air travel	Air Travel	Air travel	Air travel	Overseas travel Overseas Approval form UK Air travel application

Oyster cards and contactless payments

Employees can use Oyster cards and contactless payments (card or smartphone) and claim the cost through SOP iExpenses. This is the cheapest way to get around London as paper tickets can be more expensive and if possible, should avoided.

Personal Oyster card

- If using a personal Oyster card for business travel, employees should only claim for the cost of the actual journey and not the round sum they may have paid to top up.

- Journey statements confirming the route and cost are available by registering your Oyster card or contactless card online at the: Transport for London website - Create an account - Transport for London (tfl.gov.uk)
- Registration allows for a journey history to be retained and used as evidence when managers approve claims, and this must be attached to your claim. It also provides protection in the event of loss or theft.
- A receipt should be obtained at the time of topping up, which can be submitted with the claim. Alternatively, either the Oyster card statement or a print screen from the Oyster app should be submitted with the claim for reimbursement. Details of the travel should be included in the other details section.

Debit or credit card use.

- Transport for London also offer 'contactless payment' through a debit or credit card in place of an Oyster card.
- You can create an account and register your debit/credit card or link a debit/credit card to your current Oyster account.
- Journey statements are available when a card is registered and should be submitted with the claim for reimbursement.

Oyster travelcards for more than one day

- If you purchase an Oyster travelcard, for a week, month or year, as part of your personally funded journey to and from work (i.e. commuting to/from home and your normal place of work), only legitimate business journey expenses above the cost of the travel card may be claimed (these journeys may be charged to your card as part of 'pay as you go').
- If an employee has mislaid or been unable to obtain a receipt, they must ensure that they clearly state the reason for absence of a receipt in the 'Other Information' field in SOP iExpenses when they submit their claim.

GPC (ePurchasing card) use:

- If you regularly travel around London, you may use the contactless payment option for buses and the underground. All journey details must be provided when completing statements in SOP. Employees travelling to London on an ad-hoc basis must continue to book underground travel through our contracted booking agent.
- Please follow the GPC card usage guidance on this link [GPC policy](#).
- An GPC must not be used for the purchase of an Oyster card for individuals.
- The use of GPC is not allowed for any top up of an Oyster card for usage.

Taxis

Taxi fares may only be claimed where the manager or approver is satisfied that there are no reasonable public transport or pedestrian alternatives. For example, between a train station and office, if there is particularly inclement weather, where employees feel unsafe, for reasons of health or when travelling alone in unfamiliar surroundings. Taxis are only for travel to a temporary workplace. Exceptionally taxis may be used to travel home from your permanent workplace if: you are required to work till at least 9pm (Claims are not allowed where a normal work pattern/shift is after 9pm); the frequency of claims is irregular; and claims are approved by your manager. Employees should include an appropriate explanation using the “other information” field against the item when making the claim to support audits and reporting.

EA Employees who use a GPC card for T & S may pay for individual taxi rides but must not set up accounts with local taxi companies and charge to the card.

Road travel

Mileage claims for vehicle usage.

Mileage claims should comply with the overarching rule of being additional to everyday commuting costs. An individual who does not incur any additional cost on a trip out of the office should not claim for any mileage. For further detail see: [Ordinary Commute](#)

Employees must include a meaningful description of the journey(s) they have taken in the “other information” field for each mileage claim. For example, a start and end point, either a name or postcode, and reference if multiple journeys are made for site visits.

Please see [Defra Group Fleet Services](#) for full details for EA and Defra users.

Mileage rates

Private vehicle use

	Under 10,000 miles	Over 10,000 miles	Public transport rate (ii)	Motorcycle rate	Pedal cycle rate	Passenger rate (iii)	Equipment supplement (iii)
Defra	45p	25p	25p	24p	20p	5p	3p
RPA	45p	25p	25p	24p	20p	5p	3p
APHA	45p	25p	25p	24p	20p	5p	3p
EA (i)	45p	Not applicable	Not applicable	24p	20p	Not applicable	Not applicable
NE	45p	25p	30p	24p	20p	5p	3p

(i) EA private vehicle users may only claim up to a maximum of 3,000 miles per year.

(ii) Employees should claim the public transport rate where public transport is available.

(iii) A supplementary mileage payment may be claimed when a private vehicle is used on official business and the claimant is accompanied by one or more passengers or needs to carry heavy and/or bulky official equipment. Under HMRC rules the equipment supplement is taxable.

Lease vehicle use!

- Please see the appropriate link to your organisations specific rates.
- All HMRC rates are reviewed and updated quarterly.

Organisation	Link to information
EA and Defra Lease car mileage rates	Defra and EA lease scheme fuel rates
APHA Lease Car and PUS mileage rates	APHA Car lease scheme (sharepoint.com)
RPA Lease Car mileage rates	RPA Lease Car Drivers Guidance Notes.docx
Private Use Car Scheme Rate	Defra – 15p mile

	RPA – 15p mile
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All employees should refer to their own organisations individual driver policy before making any claim and note the maximum daily mileage allowed when using a private vehicle.

Important Employees must not use a Purchasing card for fuel purchases for private or lease vehicles, or for replacement hire cars for lease car drivers.

Fines and penalty charges

Travellers will not be reimbursed for any parking fines or penalties in respect of speeding or other driving offences.

Car parking, congestion charges and tolls

Car parking, congestion charges and toll charges necessarily incurred on official business are reimbursable when not at their normal place of work.

Bicycle use.

Privately-owned bicycle

An employee can claim bicycle mileage rate if they use their bicycle to travel on official business.

The mileage rate is 20p per mile for all distances undertaken for privately owned bicycles.

Bicycle hire.

If an employee is able to travel on official business by bicycle, they may wish to consider using a cycle hire scheme for their journey.

If employees have a clear business justification and prior approval for their journey from their manager, they can hire a bicycle as a cost effective, sustainable and practical travel option for them. However, they will need to:

- look closely at the costs and other terms and conditions for the scheme to determine its cost effectiveness.
- obtain their line manager's agreement that this is a cost-effective alternative to other forms of transport.
- Ensure adequate insurance is included in the cost of the hire.

If their line manager agrees that they can hire a bicycle, they must carry out a risk assessment to address any safety issues. They should give consideration to the

Highway Code recommendation that cyclists should wear safety clothing and a helmet. Further info can also be found at Highway Code rule 59 (Web)

The following can be claimed:

- An employee can claim the cost for hiring the bicycle (usage cost)
- The cost of an access key (if applicable) where current and future use of a hire bicycle will only be for business travel only.

The following can't be claimed:

- Reimbursement for any fees incurred due to damage to the bicycle, late return or non-return of the bicycle. (Note: If all reasonable steps were taken to avoid such fees being incurred, we will consider reimbursement, if the exceptional circumstances warrant this)
- The bicycle mileage rate, when using a hired bicycle.
- For any usage time when the bicycle is being used for non-business reasons.
- The cost of an access key (if applicable), if the reason for purchasing an access key is primarily for non-business travel.
- Reimbursement of any annual membership.

How to claim for bicycle hire?

Bicycle hire scheme expenses should be claimed under the “other miscellaneous expenses” business expense type in SOP and be accompanied by an explanation of your claim and journey using the “other information” field.

Itemised receipts from the appropriate cycle hire company must be submitted with the claim.

Hotels and Accommodation

All hotel arrangements should be booked through the approved contractual supplier. The supplier is committed to providing access to the best available rooms and value for money. Examples of savings by booking outside the contractual suppliers often provided are not like for like comparisons. An individual booking may seem more expensive than elsewhere, but overall, the contracts offer good value for money.

Please see the link to the booking agent’s system. [Home Page - LightUk \(trips.uk.com\)](http://trips.uk.com)

Hotel rates

Location	Upper limit
London	£160/night + £20 buffer

Location	Upper limit
All other UK locations	£100/night + £20 buffer

Employees should book safe and appropriate hotel accommodation within these rates wherever possible.

Line managers have discretion to approve the use of a £20 buffer in all locations if suitable accommodation cannot be found within the usual rates. This should be agreed by written approval before making a booking, and Defra Group Finance may ask for evidence of this to ensure fair and consistent application of this policy.

Bookings over the rates including the buffer are expected to be exceptional and typically for personal safety reasons.

Any employee who cannot obtain prior approval to exceed the rates and is concerned about personal safety should proceed with their booking, use the reason code 'personal safety' when prompted by the booking platform, and discuss the situation with a manager as soon as they can.

All hotel bookings should be made through CTM. Off-contract bookings are not permitted.

Bookings made for overnight accommodation as part of a venue booking must not exceed these rates.

Additional note for EA employees only

When short-notice booking is necessary or where there is no suitable accommodation available, employees can book up to £100 over the ceiling rate (plus buffer) with Executive Manager approval. If an Executive Manager should need to do so they should seek approval from their Line Manager or if unavailable the Director of Finance or a deputy director of Finance.

Where there are emergent safety concerns, approval can be sought retrospectively, for example, when booking travel outside of the hotel ceiling rates you will be prompted to enter a reason for why the value is above the policy limit. If your reason code is "Personal Safety" and you cannot get line manager approval in time to make the booking, continue with the booking and discuss this reason with your line manager as soon as possible.

Lodging allowance

The Lodging allowance does not apply to EA employees.

For other employees, this may be claimed where employees are required to undertake detached duty.

Employees will be reimbursed the actual cost of rent and utility standing charges at the detached duty location (if a double commitment exists at the home and detached duty station) up to the following daily rates:

- £42 for London
- £31 for elsewhere

If a claimant’s family joins them at the detached duty station, managers or approvers may authorise reimbursement of actual rental costs and utility standing charges, within the limit of the rate for the lodging allowance for that location, only where the employee is also incurring home rental/mortgage costs.

Friends and family allowance

When individuals choose to stay with friends or family while on official business, they are entitled to claim a flat rate allowance. The current net allowance is £25 per night. This expense is taxable, and the rate has been set to reflect this. This relates to the evening meal and breakfast only. Employees may claim an additional allowance of £7 (Over 5 hours) in any one 24-hour period. This expense must be claimed separately via i-expenses. For periods in excess of 24 hours a new period begins, and the recommended rates apply as before.

1. Before travelling, you must discuss and agree the requirement to stay overnight with your manager.
2. You may claim the flat rate payment when you stay with friends or Family whilst on official business or Detached duty at a stay-away location.
3. When making a claim for Friends and Family allowance please use the appropriate form from the link “Claim for temporary allowance’.

Employer	Method of claim
NE	NTWK68 – do not claim via i-expenses
Defra, APHA, VMD and RPA	NTWK71 – do not claim via i-expenses
Environment Agency	Claim via SOP i-Expenses

4. EA Employees may claim a "staying overnight allowance" through SOP i-Expenses.
5. You can claim the flat rate payment for every night you stay in the accommodation after attending work that day unless, due to the length of journey, you travel the night before commencing work.

6. No additional subsistence claims can be made for the period of this overnight stay (i.e. no evening meal and no breakfast).
7. If necessary, you can claim an allowance of £7 (Over 5 hours) subsistence for the 24-hour period additional to the 24-hour Friends and family allowance.

Tax note:

The allowance will be grossed up for tax purposes before PAYE is applied, resulting in a reimbursement of £25.

Employees are advised that the gross value of friends and family allowance is added to their overall gross salary. This will lead to higher taxable pay, which may marginally increase your tax burden if you move into a higher tax bracket and/or could impact any means tested benefits.

Miscellaneous expenses

Telephone and other incidentals.

Business calls will be reimbursed. Receipts should be submitted unless this is not possible. Regular business users should use a mobile phone supplied by the business.

Other unavoidable expenses may be claimed exceptionally, at the discretion of the normal approver on an actual's basis for a reasonable amount if receipts are produced.

Volunteering and Environmental days

When claiming expenses for Volunteering or Environmental days, you can claim reasonable expenses for subsistence and travel in line with our normal business practice of claiming expenses in this policy. Please follow the same rules as you would working away from your normal permanent workplace.

Secondments

Employees who are seconded to other organisations will continue to claim their business expenses using the current systems (SOP i-Expenses). The cost of these expenses will be invoiced to the hosting organisation for repayment.

People seconded to the department and who are not directly employed by us, will continue to use the business expenses policies and systems of their substantive employer. They are unable to claim business expenses directly from us as they are not employees.

There may be exceptions to the above based on individual secondment agreements and any queries on how to claim expenses should be referred to by completing the attached form. <https://forms.office.com/e/DfgfXJfre4>

Interview expenses

Internal candidates

In line with the travel and subsistence policy, expenses will be reimbursed for employees when attending internal recruitment interviews.

Interview travel expenses are not claimable for lease car mileage, nor can a pool car or badged vehicle be used. You can, however, book train travel using the [Trips portal](#). If the train or public transport is not feasible due to the interview location, you may use a private vehicle and claim casual business mileage. Alternatively, you may choose to use your lease car in a personal capacity, but you cannot claim mileage for the journey.

These claims are subject to Tax/NI deductions which will be paid by your organisation corporately. Please select “interview/assessments” as the “reason for travel” when using [Trips portal](#).

Use analysis code ‘T&S for attending internal interview’ when coding expenses. (NB: This is for internal interview attendance only, not for when being part of an interview panel). For all other associated expenses claims please ensure that the purpose of the journey is clearly stated.

External candidates

In exceptional circumstances we will pay external candidate interview expenses. For example, if a candidate is currently unemployed, a school leaver or graduate or is required to attend an interview location which is a significant distance from their home. This must be approved by a Deputy Director or above.

Other non-travel expenses

The following items can also be claimed through i-expenses. In order to do this please see the appropriate link.

Homeworking equipment

- Defra, APHA, MMO, Natural England and RPA - [Hybrid/Blended working](#)
- Environment Agency - [Home working equipment](#)

Flu vaccinations

Please see the appropriate link to claim for Flu vaccinations. [EA](#), [Defra group](#) and [NE](#)

Professional fees

Professional fees are the annual subscription to a professional body, for example the Chartered Institute of Personnel and Development or the Institute of Civil Engineers. Employees may claim the cost of any professional membership fees which are a requirement for their specific role or are sponsored by the business.

You can request reimbursement through expenses or using a GPC* for annual professional body. Before you claim, you must check that all of the following criteria apply:

- You must be a permanent employee or will be working on a fixed term contract for more than 6 months.
- The professional body is on the HMRC list.
- Your manager confirms that your membership(s) are directly relevant to your job.
- Managers should seek justification should any member of employees require reimbursement for more than one membership. OR for further guidance seek your organisation's guidelines (see links below)

When you have your receipt, you can either reclaim the cost or complete your monthly GPC* statement through 'Employee - SOP - i-expenses'.

***note:** GPC use is only available to EA employees

Defra – [Financial benefits \(sharepoint.com\)](#)

NE - [Natural England Intranet - profsubspolicy.pdf - All Documents \(sharepoint.com\)](#)

EA - [Professional qualifications and memberships \(sharepoint.com\)](#)

Cash advances.

Cash advances are not available for T&S expenditure and only apply for agreed schemes such as Christmas advances and season ticket purchases. Please refer to the relevant policy for further details.

Receipts

1. Itemised receipts must be scanned or photographed and attached electronically to each claim.
2. An itemised receipt should list the full details relating to the transaction such as the name and location of the outlet, date, cost and description of the item purchased. If you are ordering on-line, you should provide a copy of the order details containing the full description and cost of the item purchased.

3. Where the receipt covers more items than you are claiming for you should highlight/identify the ones on your specific claim
4. Expenses will only be re-imbursed where receipts are clearly legible.
5. Any subsistence receipt must relate to the time period when not at the permanent workplace or home and not before or after this time. Please note a receipt is still required if food is purchased before travel, so long as approved and confirmed by the manager that wholly necessary and exclusively due to no provision is available at the temporary workplace.
6. In the absence of a receipt, suitable evidence along with the reason for the missing receipt must added in the "other information" field against that expense items as well as ticking the missing receipt box. Please see Responsibilities section of this policy
7. Line Managers may approve claims without a receipt in exceptional circumstance where either a receipt or evidence can't be provided.
8. Individuals must not include in their i-expenses claim any costs which have been paid using their Government Procurement Card.
9. Receipts are not required for:
 - i) Fixed allowance for staying with friends and family
 - ii) Defra and Natural England claims for mileage when using your own vehicle.
10. EA employees must ensure they obtain VAT receipts for all expense reimbursement including car mileage claims and Government Procurement Card purchases.
11. All receipts must be retained by the claimant regardless of value. All original expense receipts or evidence submitted must be kept for 3 years.

Note:

If a GPC card is used for goods and services which are non-expenses, the receipts/invoice must be kept for six years in case needed for HMRC audit purposes.

Purchasing card

Employees may be able to use their Purchasing card for the purchase of travel and subsistence as necessary to do their job as defined in their organisations GPC policy as follows:

[EA policy](#).

[Defra policy](#)

[NE policy](#)

! Important Employees must not use a Purchasing card for personal expenditure. Misuse of a Purchasing card will lead to immediate withdrawal of the card and disciplinary action.

Compliance monitoring

Defra Group Finance will monitor all Defra and EA transactions to identify breaches of departmental policy, fraud, and error. Incidences of suspected fraud will be reported to the Fraud & Error team. The Financial Compliance team will raise non-compliance issues with the employee or line manager as appropriate. Repeated and/or egregious breaches may lead to disciplinary action. Please note the NE and APHA process is monitored in-house.

The Financial Compliance team uses an audit tool to analyse data and contact employees about their transactions. Employees may receive emails from notifications@highbond.com asking to complete a questionnaire to provide further information about a specific transaction.

Employees bank details

Employees need to ensure that they have the correct bank account details on SOP for expenses to be paid. These can be accessed and updated via the self-service portal. Further details can be found on Myhub.

EA and Defra myhub at the following links:

[Defra](#)

[Environment Agency](#)

Please note – Defra group employees must still update SOP self-service portal even if they complete the NTWK form, as your expenses are paid via SOP and not payroll.

Sustainability considerations of travel

Defra and its network are committed to adopting travel behaviours that support the Government's sustainability objectives.

The policy is to strike an appropriate balance between the costs and the benefits, taking into account:

- Care of employees
- Cost
- Carbon emissions
- Convenience

Travel should only be undertaken when there is no other practical business alternative and, where travel is necessary, sustainability and environmental issues are to be taken into account when planning meetings and journeys.