



**People, Pay
and Pensions
Agency**



**MINISTRY OF DEFENCE
STATEMENT OF CIVILIAN PERSONNEL POLICY
CIVILIAN DETACHED DUTY EXPENSES**

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CIVILIAN DETACHED DUTY EXPENSES

DESCRIPTION

The policies and rules that apply when, as an employee, you incur extra expenses on travel, overnight accommodation and subsistence whilst on official duty.

OVERVIEW

As a MOD employed civil servant you can claim for the extra expense you might incur on travel, overnight accommodation and subsistence whilst on official duty, generally in connection with your job. This is normally referred to as “short-term detached duty” or a “detached duty or business visit”. It might be to or within the UK or to or between overseas locations. Circumstances where you might claim other related expenses or where you can claim detached duty related expenditure are also covered. The aim of this scenario is to outline how and what you can claim when reasonable extra expense has been incurred.

If you have been posted on Permanent or Temporary Transfer terms in the UK or Overseas you may incur similar types of expense. However, your entitlements are described in the **Related Documents** - [Change of Work Location in the UK](#) and [Changing Work Location to or from Overseas Areas](#).

EQUALITY AND DIVERSITY IMPACT ASSESSMENT

This policy has been Equality and Diversity Impact Assessed in accordance with the Department’s Equality and Diversity Impact Assessment Tool against:

Part 1 Assessment Only (no diversity impact found – review due May 2009).

WHO DOES THIS APPLY TO?

All MOD employees except:

MOD Civil Servants

- Traffic Representatives
- SBAA Cyprus District Judge
- SBAA Cyprus Customs & Excise
- Record Reviewers

Others

- Locally Engaged Civilians
- Former MOD employees, pensioners and dependants
- Prospective employees (**FOR**: Detached Duty; Working Late & Sleeping at the Workplace; Annual Leave Recall Cancellation; Postponement; Additional, Early or Late Attendance; Public Transport Disruption; Claims for Climatic Clothing or Luggage Allowance; Domestic Commitments).
- Fee earners and contractors

- People seconded or on loan to the MOD from OGDs, industry and academia, or on work experience placements

Corporate business customer group

- HOPs, HOFs, and HOSs
- Other corporate users as agreed by Corporate HR (eg DGFM)

Business Unit customer group

- Other Business users as agreed by HR Business Partners (eg Heads of Establishments)

External Stakeholder groups

- Bona fide agents of employees and former employees eg trade unions, legal representatives, dependants
- Contractors supporting the HR function
- OGDs and Trading Funds
- Civil Service Appeals Board
- Courts and Tribunals

TASK 1: UNDERSTAND ESSENTIAL CONSIDERATIONS

FOR YOU AS THE EMPLOYEE

WHAT YOU NEED TO KNOW

1. This is for you, as an employee, who undertakes a detached duty visit on behalf of your parent or employing business unit to another location in the UK or overseas and, as a result, incurs additional costs. The aim of this section is to give you a broad understanding of what is meant by detached duty and what basic principles govern any claim for additional expenses.

What is a Detached Duty visit?

2. A detached duty or short term detached duty visit, sometimes abbreviated to simply DD or STDD, usually means a visit to another location of a relatively short duration. Typically, it may simply be a day trip to attend a meeting at another location. On the other hand, the visit may involve one or more overnight stops. Such visits are usually undertaken on behalf of a parent business unit (*i.e.* the unit or establishment where you normally work). Typically, the additional expenses incurred will usually be travel costs and/or subsistence for additional accommodation/food/meals and/or related expenditure, such as child-care costs.

Are Detached Duty Visits Taxable?

3. HM Revenue & Customs allow the Department to reimburse you any necessary and reasonable business expenses that you incur whilst on a Detached Duty visit free of tax or National Insurance (NI) liability. There are one or two exceptions (e.g. Domestic Commitments) and these are identified in this document. There are also one or two areas where HM Revenue & Customs view the travel expenses as taxable, essentially where the journey is broadly the same as that undertaken to the normal work-place. In such cases, the travel costs are not met.

The majority of detached duty visits will be of a relatively short duration. However, where a period of detached duty is extremely prolonged there may be a liability. This will only arise where a period of Detached Duty lasts, or is expected to last, more than 24 months. In this case tax and NI treatment will be the same as a Temporary Transfer - detailed in the **Related Document - [Change of Work Location in the UK](#)**. Full details of the tax and NI treatment of expense payments can be found in **Related Document – [Tax and National Insurance – Treatment of Change of Work Location and Travel and Subsistence Payments](#)**.

Basic principles

4. The purpose of the payment of allowances detailed in this PRG is to

reimburse you for the necessary additional expenses that you will incur as a result of being on Detached Duty. These payments are not intended to compensate you for the inconvenience of being away from your home or normal place of work, nor are they pensionable.

All MOD civil servants are eligible to claim travel and subsistence payments in accordance with the provisions of this document. However, you must always ensure that all aspects of the Detached Duty visit are made in the most economical way. You are not entitled to claim the reimbursement of expenses that could have been avoided by better planning or were otherwise unnecessary to the official purposes of the visit.

Before undertaking the visit, you should familiarise yourself with all the relevant aspects of this document and any local guidance or restrictions which may be operating locally. This document covers the assistance you may claim for any travel expenses, accommodation, food/meal costs, any other related expenditure, how you may claim, and the requirement to retain receipts for any additional expenditure. You must ensure that any duty visit is undertaken with the prior knowledge and authority of your line manager and that all aspects of the visit are arranged in the most economical way. For example; can the visit be rescheduled to a later part of the day to achieve more economical rail fares, could video conferencing be used, or is there local guidance on detached duty visits.

As the claimant you are required to demonstrate the highest standards of financial propriety and an appropriate level of restraint commensurate with being a Crown Servant. You must ensure that duty visits are only undertaken with the prior consent and authority of your Line Manager and are arranged to achieve the maximum economy. You will be deemed accountable for the veracity and probity of your claims and any inappropriate or unjustified elements will be disallowed or recovered where payment has already been made. Where a suspicion arises that a claim may be dishonest or fraudulent the MOD will investigate to identify the evidence available. If irregular or fraudulent action is identified you may face dismissal or criminal proceedings.

WHAT YOU NEED TO DO

1. Having reached this point, you should now have a basic understanding of what a detached duty visit is, and the basic principles which you need to consider before you begin to make any arrangements for a visit and/or claim for expenses. The following tasks will explain the different expenses incurred in more detail and will equip you to submit a claim for your additional expenses.

FOR YOU AS A MANAGER

WHAT YOU NEED TO KNOW

1. Your employee is required to ensure that any duty visit is undertaken with your prior knowledge and authority and that all aspects of the visit are arranged in the most economical way. You will therefore need to be familiar with the civilian detached duty expenses rules, so that if necessary, you will be able to discuss the requirement for the visit, your employee's plans and entitlements. In addition, there may be local budgetary guidance on detached duty, which you will need to ensure your employee's planned visit satisfies. You should also consider whether there are more economical alternatives to conducting the visit (e.g. video conferencing).

2. As the line manager you should be satisfied as to the need for the detached duty visit and further that you are satisfied with the planned duration and travel arrangements. In agreeing the duration of the visit you should be content that sufficient time is allowed to undertake the required business but no more, whilst still ensuring that adequate time is allowed within the overall visit timings to allow sensible rest and recovery from work and travel. You should ensure you are familiar with the **Related Document:** [Working Time Regulations](#).

TASK 2: PREPARE FOR THE VISIT

FOR YOU AS THE EMPLOYEE

WHAT YOU NEED TO KNOW

1. This is for you, as an employee who, having already determined that you will need to undertake a detached duty visit, may then need to consider what additional tasks need to be undertaken before you make your travel and subsistence arrangements.

In the UK, this may mean nothing more than booking a car parking space at the destination point, familiarising yourself with the requirements of using a MOD lease vehicle or Hire car, or simply checking your own insurance and car before undertaking a long journey. When travelling overseas however, you may need to check your passport, acquire a Visa, obtain immunisations or check the Medical Care or Arrangements before departure. The aim of this section is primarily to give you a broad understanding of some of the basic things you may wish to consider.

Advance of Expenses

2. You will normally claim your expenses after the completion of your duty visit. However, if you need some help with this outlay you may claim an advance of up to 100% of your likely expenditure. Requests may be made through Online Forms Services on HRMS or if you are unable to do so, by completion of [MOD Form 306A](#) – Related Document.

If you are a regular traveller an alternative is to arrange a standing imprest. Requests are to be made on [MOD Form 306A](#). If you are applying for a standing imprest write "Standing Imprest" **in red** on the top of the form.

If you are submitting a claim for detached duty for which you previously obtained an advance you must deduct the value of that advance from your claim. If the total claim is less than the advance you must refund the balance without delay. In such cases, the (**Related Document**) [MOD Form 305](#) should be submitted, together with a cheque for the balance (made payable to "the Accounting Officer MoD" and crossed "Public Sub Account 4902"). Advances should be cleared within 28 days of completion of your detached duty visit. **PPPA** will recover advances in full in accordance with the declaration signed by the claimant. You may contact - [PPPA Payments PSC](#) - Related Team for further advice.

Visits Overseas

Notification

3. Normally, any official visit made to an overseas area will be 'sponsored' by

the receiving Overseas MOD command or establishment. They will also be able to advise you on any specific pre-visit requirements or notifications. There are quite detailed instructions for visits to some overseas areas – such as the USA, Cyprus, Canada and Australia – and you should check current DINs for details. Your overseas ‘sponsor’ should be able to advise you as necessary.

Passports and Visas

4. You will need an up to date passport for your visit and, for some destinations, a visa. If you do not have a valid passport or visa these can be obtained at MOD expense. Further advice can be found on the Defence Intranet, follow Admin and go to **Arrange Travel** ([Get Advice on Passports](#), [Get Advice on Visas](#)) – **Related Links**.

Visits to Europe on EU and/or European Political Co-operation Business

5. All visits should be notified to:

Conference Section

The UK Permanent Representative to the European Unions

Avenue Robert Schumann 6

1040 Brussels and includes names, grades and purpose of visit.

Visits to EU Institutions and UK Delegation (NATO) in Brussels

6. The UK Permanent Representative’s office can give you advice and guidance for visitors to the UK Delegation (NATO). Payment of travel and subsistence allowances for visits to EU institutions in Brussels is made in the normal way. However, if you are attending a meeting at the request of an EU institution, your expenses will be paid, in part, by the EU by direct credit transfer to the MOD’s account with the Paymaster General. You should include your name, department and the purpose of the meeting/visit. The Paymaster General will notify MOD when claims have been paid.

Immunizations, Medical Care and Medical Arrangements

7. Although visits to many overseas locations will not require any specific health precautions this is not so for all destinations, particularly to Third World countries. You should always check with the MOD Occupational Health Service provider, via PPPA, who will advise upon and provide precautionary and preventative measures including inoculations and immunizations. You should also be aware that a number of establishments also have an internal occupational health unit who may be able to provide this service. Your line manager may be able to advise on whether your establishment has such a service. All requests for OH services and internal providers will be managed through the PPPA. You can get further details on immunisations by going to the **Related Link - [Get insurance and medical advice](#)** — see **Immunisation advice**.

If you need medical treatment during an overseas visit, arrangements will be made where practicable, to provide treatment equivalent to that provided by the

NHS in the UK. Details of the arrangements are available locally in each overseas area. In most places treatment is provided by:

- the medical and dental services of HM forces; or
- local doctors, specialists etc, under the Diplomatic Service Medical Scheme; or
- local hospitals and practitioners under direct contract with MOD or arrangements at agreed scales; or
- under reciprocal arrangements; or
- under EU Social Security Regulations – see below.

Free treatment, or repayment of expenses up to NHS standards, is on the understanding that wherever possible, the above facilities are used. In the unlikely event that none of the above facilities exists, advice should be available locally of suitable civil hospitals and practitioners from which you can make your own arrangements for treatment up to NHS standards. Any bills for such medical treatment will be met by the MOD.

Some countries have special health agreements with the UK. Under these agreements, if you are travelling to a European Economic Area (EEA) country or Switzerland, it should be possible for you to get urgent treatment free, or at reduced cost. However, in order for you to obtain treatment you may be required to produce your European Health Insurance Card (EHIC). If you are unsure whether the country you are visiting has reciprocal or other agreements with the UK, lists are published in leaflet T7.1 “Health Advice for Travellers” which is available from the Department of Health website.

If you are visiting a location other than North America or an EEA country (see below) and/or you are uncertain about the in-country medical arrangements applicable to you, you may feel safer taking a letter of identification which will guarantee payment of medical bills. This is simply designed as a safeguard in the eventuality that you should need urgent medical care while away. A model letter is shown in **Related document:** [Civilian Detached Duty Expenses - Medical Identification Letter](#).

Medical Arrangements for Duty Visits to North America

8. Hospitals in some areas of North America require a cash deposit before undertaking even urgent medical treatment. Therefore, if your Detached Duty visit is to such an area, you should take with you an appropriate letter of identification. This will act as a guarantee to the doctor or hospital that the UK MOD will meet any costs for the treatment provided.

Letters of Identification must be issued if you are visiting the USA or Canada. Details are given on the Defence Intranet; follow **Admin / Arrange Travel** and go to [Get insurance and medical advice – Related Link](#). The model Medical Identification letter for the USA is shown under **Related Document - [Medical Treatment Authorisation - UK Government Personnel Visiting The USA](#)**.

Visits to Countries in the European Economic Area (EEA)

9. When you have to make a duty visit to an EEA country, under EU Social Security regulations, you are entitled to medical and dental treatment on the same basis as insured nationals of the host country. The European Health Insurance Card (EHIC) entitles you to reduced-cost, sometimes free medical treatment that becomes necessary whilst you are in the EEA.

The EEA countries consist of the European Union (EU) countries plus Iceland, Liechtenstein, and Norway. Switzerland applies EHIC arrangements through an agreement with the EU.

The quickest and easiest way to obtain an EHIC is to apply through the Department of Health website.

The procedure and conditions for obtaining treatment vary from country to country. In some countries, treatment is free, although you may have to pay for prescribed medicines. In others you may have to pay some or all of the cost of treatment and reclaim your costs from the local sickness insurance office. You should check the Department of Health website to see what applies in your destination prior to departure.

Where healthcare is on a subsidised basis, you may claim reimbursement from MOD of any charge up to NHS standards. If you do not have the correct documentation, which authorises you to receive treatment under EU regulations you will be charged the full cost and it may be difficult for you to obtain reimbursement.

Certificate of Entitlement

10. Before you proceed on detached duty to an EEA area your Line Manager should request form CA3822 from;

HMR&C
Centre for Non-Residents
Insurability Section BP1301
Benton Park View
Newcastle-upon-Tyne NE98 1ZZ

This form must be completed and returned to HMR&C. They will issue certificate E128 which can be used to obtain healthcare as and when required. If you undertake separate periods of detached duty in different countries, your Line Manager should ensure that the details are attached to the CA3822 application. A certificate will be issued for each country.

If you are travelling on detached duty to an EEA country without appropriate certificates and pay full costs for medical treatment you should write to:

Department for Works & Pensions
Pensions and Overseas Benefits Directorate (MED)
Tyneview Park
Whiteley Road
Newcastle Upon Tyne
NE98 1BA

Where a payment has to be made for medical treatment, MOD will reimburse only the costs that are over and above those repayable under EEA arrangements.

Insurance

11. You are responsible for the insurance of personal property and possessions. In the event of any loss, you would be expected to claim against your existing insurance policy.

Private Medical Insurance costs will not be reimbursed, as sufficient medical cover is provided through reciprocal medical arrangements, or MOD, for necessary additional costs payable under normal EEA arrangements. See the **Related Document - [Civilian Detached Duty Expenses - Insurance](#)**

WHAT YOU NEED TO DO

Having reached this point, you should now know whether you need to undertake any special additional preparations for your visit. The following tasks explain the travel and subsistence arrangements in more detail and tell you what you have to do to submit a claim for your additional expenses.

TIPS, HINTS AND FAQs

1. What effect would promotion/regarding have on any entitlements?

A. If you are promoted or regraded, either permanently, or temporarily, you have the entitlements applicable to your new grade or pay band (e.g. first class travel). However, if your promotion/regrading is made retrospectively you can only claim any higher entitlements from the date you are officially notified of your promotion/regrading.

FOR YOU AS A MANAGER

WHAT YOU NEED TO KNOW

In addition to the normal travel and subsistence arrangements, your employee may be required to undertake some essential actions before undertaking a visit. It is quite possible they may seek your advice on these, before committing themselves to the visit. That being so, you will need to familiarise yourselves with the essential tasks that need to be undertaken before departure for the detached duty destination. If it is to an overseas destination, this may involve ensuring that the destination sponsor is aware of the visit, that your employee has a current passport and visa (if needed), appropriate immunisations, a European Health Insurance Card or is aware of the medical reciprocal arrangements. Alternatively, it may be simply to ensure that they have sufficient funds to cover their additional costs at the detached duty destination. You should therefore read the information above for the employee.

TASK 3: UNDERSTAND TRAVEL OPTIONS

FOR YOU AS THE EMPLOYEE

WHAT YOU NEED TO KNOW

1. This is for you, as an employee, undertaking a detached duty visit, and explains the various travel options and what must be considered before you arrange and/or undertake your travel to and from your detached duty destination.

Before considering the travel options it is important that you realise that you are personally responsible for the cost of your daily travel between your home and normal place of work. Outside of this the department recognises two distinct areas in which you may be reimbursed your travelling costs. These two areas are defined as **Official Travel** and **Concessionary Travel**. There may be other circumstances when you are eligible for reimbursement of the cost of travel between your home and place of work. For example, if you are instructed to make Additional Attendance at the normal place of work. These additional areas are covered in the Task on Understand Other Travel & Subsistence Arrangements.

For RFA Personnel their home represents their permanent duty station for Travel and Subsistence purposes. Refer to **Related Document – [Change of Work Location in the UK](#)** – and **[Task 6](#)** : Understand Other Travel & Subsistence Arrangements.

Official Travel

2. This is the most common and usually means the travel you undertake for the purpose of official business on Detached Duty. Official business therefore includes attendance at:

- official visits and meetings at other establishments (either MOD or non-MOD premises/locations where your official duties require your attendance)
- MOD selection/promotion boards
- approved training courses

This above list is not intended to be comprehensive. Official Travel does not include:

- travel between your home and normal place of work (or Permanent Duty Station)
- travel on first taking up duty or finally leaving the service
- return journeys home at weekends from a detached duty station
- a journey to a Detached Duty Station where the journey is broadly the same route as the journey to your normal place of work (either the Permanent or Temporary Duty Station). As HM Revenue and Customs would regard this

type of journey as wholly taxable , reimbursement of the full journey costs would not be payable but the excess may be payable as a taxable payment (see Tips, Hints and FAQs)

If you have to use a vehicle for business because of your disability you may claim Motor Mileage Allowance (MMA) at the Standard Rate. If you use a vehicle under "Access to Work" to your normal duty station any mileage costs will be based on the Private Travel Rate of MMA.

Concessionary Travel:-

3. Concessionary travel covers those occasions when, although your journey is not regarded as being on official business, the Department bears the cost of your travel. Concessionary travel includes:

- when you make a return journey home at the weekend, during a period of continuous detached duty.
- when you travel to the home at the Permanent Duty Station, following a temporary transfer,
- when you visit the old home, following a permanent transfer pending a move of home at public expense
- when you have been granted assistance with your travel costs to the old home, following a first appointment or as part of any assistance granted to you as part of your apprenticeship.

Further details on Concessionary Travel can be found at the end of this Task.

Means of Travel:-

4. You are responsible for ensuring that you use the most effective and economical method of travel taking into account:

- the cost of travel
- the cost of subsistence
- the saving of official time and
- practicality of the journey

You should only use more expensive forms of travel when there is an overall benefit to the Department in terms of tangible business effectiveness or when savings in costs can be demonstrated. If you are in any doubts as to the merits of the travel arrangements you are planning, you should discuss your plans with your line manager before committing any expenditure.

If you are disabled, further special consideration to your needs may be given, and more expensive forms of travel may be used where the nature of the disability makes it necessary.

Travel for visits overseas is normally by air and should be by the most cost-effective route. Where available, RAF Trooping and MOD charter flights must be

used, including where they are available for only part of the intended journey/route. In cases where RAF/MOD flights cannot be used, the most economic commercial flight should be booked. Bookings must be made through the Defence Travel (DT) Electronic Booking Interface System (EBIS) and associated Travel Service Providers (TSPs) who should be consulted even if a commercial travel agent appears to be able to offer cheaper flights.

You should also familiarise yourself with any local travel and subsistence instructions operating at the time of the detached duty, before committing yourself to any expenditure.

Travel by Rail – in UK and Overseas

5. Your class of rail travel, including travel by sleeping car, is determined by your pay band as follows:

Rail travel in the UK

- Pay Band C2 and above and equivalents - First Class
- Pay Band D and below and equivalents - Standard Class

Rail travel overseas

- Pay Band D and above and equivalents – First Class
- Pay Band E1 and below and equivalents – Standard Class

For RFA Personnel entitlements refer to **Related Document – [Change of Work Location in the UK](#)** – and **[Task 6](#)**.

If you are entitled to standard class travel you can travel first class if you necessarily travel in the company of a colleague who is entitled to a higher class of travel. You may be reimbursed the additional cost of a seat reservation if this is fully justified

You should always ensure that your journey is organised in the most economical method. If, for example, you hold a season ticket that covers part or the entire journey, it should be used. Similarly, savings may be achieved by the use of other appropriate rail cards and you should always ensure, where it is practical to do so, that you utilise any particular discounts which may be available for the journey on the day of your visit. If you travel overnight on official business you are entitled to occupy a sleeping berth.

For RFA Employees - Authority to Travel First Class - Standard Class rail travel may, in exceptional circumstances be upgraded to First Class travel if prior approval is given by the Line Manager, and meets the criteria stated below:

For overnight travel if a standard class sleeper cannot be obtained;

Where it is necessary to travel with employees entitled to First Class travel in order to discuss or deal with official business. It is not acceptable to authorise the higher class of travel simply because of travel to the same destination.

Travel by Private Vehicle – UK and Overseas

6. In general, as with other aspects of official duty visits, you will be expected to organize official travel in the most cost-effective way possible. The selection of forms of travel and the routes to be taken should be made with the aim of minimizing the cost of the travel and the official time taken. For the purposes of this section the term private vehicle means:

- motor car (including 'People Carriers', 4x4's and other types of 'car')
- motor cycle
- pedal cycle

Your vehicle may be regarded as private if it is:

- owned by you or being bought on hire purchase by you and registered in your name; or
- privately hired by you and the insurance requirements are met and the policy specifically covers you to use the vehicle on official business; or
- registered in the name of your spouse or partner provided that the insurance requirements are met (**see Related Document - [Civilian Detached Duty Expenses - Insurance](#)**) and the policy specifically covers you to use the Vehicle on official business.

If you use your private vehicle to undertake a detached duty visit, you will be reimbursed a flat rate allowance per mile. There are two Motor Mileage Allowance (MMA) rates for a vehicle, a Motor Cycle Rate and a Pedal Cycle Rate. The current UK rates are contained in the **Related Document - [Change of Work Location and travel and subsistence: Rates of allowances, Costs, Rates & Charges](#)**. The Overseas Motor Mileage Rates published are contained in the **Related Document - [MOD Overseas Motor Mileage Allowances \(OMMA\)](#)**.

When using a private vehicle, payment may be made at either the Standard Rate of Motor Mileage Allowance (SRMMA) or at the Private Travel Rate of Motor Mileage Allowance (PTRMMA). In general terms, you should only be claiming the SRMMA when use of a private vehicle is **essential**. If you are using a private vehicle through choice or simple convenience then you should only claim the PTRMMA. However, in order to help you decide what MMA rate you may claim you should consider the following questions.

Can the journey reasonably be made by public transport?

7. To answer this you should take account of the likely travel time, the available routes, and the requirement to carry bulky documents or equipment and personal disabilities. Overall cost-effectiveness should also be taken into account. If you have a personal disability which prevents the use of public transport, this will also be taken into account.

For example your journey by public transport might be cheaper but if the train/bus times necessitate an extra overnight stop or would result in a claim for extra

travelling time this should be taken into account. Moreover, use of a vehicle might enable other duty passengers to be conveyed which reduces the overall cost of the duty travel to below the public transport cost. Any parking charges, tolls etc. should also be taken into consideration.

Is the use of a vehicle necessary?

8. If public transport is unavailable or its use is not practicable then you may have to travel by car. Where available, and where it would be more cost-effective to the Department to do so, you should use a MOD (hire) car to undertake your journey. These can be arranged locally – you may need to check local instructions or seek advice from your line manager to establish the booking procedure.

Claims for MMA

9. When using a private vehicle on duty travel you should aim to take the shortest and most direct route. You should only use a longer route where the journey time would be less and the saving in official time warrants it. Mileage incurred on wholly private diversions can not be claimed although reasonable diversions to find a place to take refreshments during your journey can.

If you travel to a detached duty station on two or more consecutive days your claim for reimbursement should not exceed the cost which would have been incurred had you stayed at your detached duty station unless there are legitimate reasons why you should travel daily (e.g. a requirement to be home overnight to look after a dependent relative). You may wish to discuss any such problems or concerns with your line manager before undertaking the detached duty visit

Cars – the Standard Rate of MMA

10. If your journey cannot be made by public transport and you therefore have to travel by car, then you should consider whether a MOD (Official) car or private vehicle is more cost-effective for the Department. If use of your own vehicle at the SRMMA is more cost-effective than a MOD vehicle and you decide to use your own car, then you may claim the SRMMA. Conversely, if a MOD vehicle is the most cost-effective option but you nonetheless decide to use your own car, your claim must be restricted to the Private Travel Rate. By using your vehicle on duty and receiving payment at the SRMMA you effectively indicate your willingness to have your car recognized as available for official use. Consequently, the Department may request you to use it subsequently for other duty journeys where it is appropriate. In accordance with HM Revenue & Customs regulations, payment of MMA at the Standard Rate can only be made for duty travel totalling 10,000 miles in any single tax year. Any mileage claimed over this limit can only be paid at the Private Travel Rate regardless of your reasons for using a private vehicle.

Cars – the Private Travel Rate of MMA

11. If you can complete your journey more cost-effectively by public transport and/or a MOD car then you will be expected to travel in this way. However, if you choose, as a matter of personal preference or simple convenience, to use your private car instead then you may claim MMA at the Private Travel Rate. There is no limit on the number of miles that may be claimed at the Private Travel Rate.

Motorcycle Rate of MMA

12. There is only one rate of MMA for motorcycles. Consequently, whether you use a motorcycle through personal choice or necessity the same rate may be claimed. There is no limit on the number of miles that may be paid free of tax in any single tax year.

Insurance Requirements

13. If you use your private motor vehicle for a detached duty visit, you may only claim MMA if your vehicle is insured for business use. More details on the insurance requirements are contained in the **Related Document on [Civilian Detached Duty Expenses - Insurance](#)**.

Supplements

14. If you carry official passengers, or bulky/heavy equipment, you may receive assistance with the following additional costs.

- Passengers - If you carry official passengers in your vehicle on official business you may be paid a supplement for each passenger.
- Equipment Supplement - If you carry bulky/heavy equipment in your car, you may claim an equipment supplement.

The Passenger and Equipment Supplement rates are contained in the **Related Document - [Change of Work Location and travel and subsistence: Rates of allowances, Costs, Rates & Charges](#)**. No separate rates are set for overseas areas. Where you are eligible to claim the passenger or equipment supplement addition you may claim the rate applicable in the UK.

Pedal Cycle Allowance

15. If you use your pedal cycle for a detached duty journey you may claim pedal cycle mileage allowance. The Pedal Cycle Allowance rate is published in **Related Document - [Change of Work Location and travel and subsistence: Rates of allowances, Costs, Rates & Charges](#)**. No separate rate is set for overseas areas. Where you are eligible to claim the supplement you may claim the rate applicable in the UK.

Travel by Official Vehicle

16. Official and official self-drive hire cars may be a cheaper alternative to paying motor mileage allowances for using your own private vehicle on detached duty. However, whenever the use of a car is necessary for duty travel, you should apply for a MOD Official hire car. The regulations governing the use of official vehicles are set out in **[JSP 800 Volume 2](#)**. Information about the extent of insurance cover required when you use an official car can be found in **Related Document - [Civilian Detached Duty Expenses - Insurance](#)**.

Travel by Air – UK and Overseas

Class of Travel

17. Your class of travel is governed by:

- the airline's fare structure
- your pay band or grade
- the duration of the flight.

Airlines sometimes use different terms to describe their classes of travel. For the purposes of setting out your entitlement these are shown as First Class, Business and Economy.

- First - First Class
- Business - May also be referred to as Club, Executive, Ambassador *etc.*
- Economy - May also be referred to as Tourist, Budget *etc.*

Your entitlement to class of accommodation is as follows when flying time is **2½ hours or less**:

Classes of Accommodation available on the same aircraft	Grades 1 and 1a	Senior Civil Service ML 1 and 2	Senior Civil Service ML 3 and all other staff
First and Business	Business	Business	Business
First and Economy	Economy	Economy	Economy
Business and Economy	Business	Business	Economy
First, Business and Economy	Business	Business	Economy

If you are entitled to Economy Class travel you may exceptionally travel Business Class if you necessarily travel with a colleague who is entitled to a higher class.

Your entitlement to class of accommodation is as follows when flying time is **more than 2½ hours**:

Classes of Accommodation available on the same aircraft	Grades 1 and 1a	Senior Civil Service ML 1 and 2	Senior Civil Service ML 3 and all other staff
First and Economy	First	First	Economy
Business and Economy	Business	Business	Business
First, Business and Economy	First	Business	Business

A higher class of travel than your strict entitlement may be permitted in the

following circumstances:

- If you can show that application of the above entitlements would result in a higher overall cost of a journey.
- If a flight is of over 4 hours duration and you are a member of the SCS you may travel First if no Business/Club is available.
- If you necessarily travel in the company of an officer entitled to a higher class of travel in order to discuss or deal with official business.
- If you necessarily travel with a person who is neither a UK civil servant nor a member of HM Forces who is travelling at the higher class

If you have to take more than one flight to complete a journey, your class of travel will be based on the length of each journey, not the flight time. For example, flights of 1 hour and 1 hour 45 minutes duration would be treated as an individual journey of under 2 1/2 hours, not a journey of 2 hours 45 minutes.

Baggage

18. Normally, your baggage allowance will be advised on your flight ticket. However, as a guide the following entitlements generally apply if you are overseas:

- Up to 1 month - Accompanied baggage:
27KG on RAF or MOD charter aircraft
30KG on civil airlines
- Between 1 and 4 months - Accompanied baggage:
45KG on RAF or MOD charter aircraft
30KG on civil airlines
- Between 4 and 6 months - Accompanied baggage:

As for between 1 and 4 months **plus**
an unaccompanied allowance of
315KG packed so as not to exceed
1.75 cubic meters
- Between 6 months and 1 year - Accompanied baggage:

As for between 1 and 4 months **plus**
an unaccompanied allowance of
459KG packed so as not to exceed
2.55 cubic meters

For RFA Personnel entitlements refer to **Related Document – [Change of Work Location in the UK](#)** – and **[Task 6](#)**.

If your journey requires the use of both RAF/MOD and civil flights, the RAF/MOD Accompanied allowance will be applicable. If you are travelling

overseas by private or hire car, you will be expected to convey your Accompanied entitlement in the car. You are responsible for the Insurance of personal property and possessions – See **Related Document - [Civilian Detached Duty Expenses - Insurance](#)**.

Entitlements to unaccompanied baggage should be claimed using **Form OS Removals Form**. The form will be provided by DSCOM Movement Support Services Division (**Related Team**) or sponsor of the Detached Duty visit who is also responsible for completing the Authority and Certificate of Entitlement. Further details about the conveyance of unaccompanied baggage can be found in the **Related Document - [Changing Work Location to or from Overseas](#)**.

Economy of Travel

19. The above entitlements were originally designed with international travel in mind and it would be rare for an internal flight to exceed the 2½ hour threshold. Furthermore, it would be unusual to find internal flights offering differentiated classes of accommodation in the way implied in the above table. In practice, therefore, you will mostly travel in Economy Class when taking an internal flight. As with other forms of travel, you should seek to obtain the most economical airline ticket within the entitlement. Defence Travel (DT) Electronic Booking Interface System (EBIS) and associated Travel Service Providers (TSP's) have Discount Fare Agreements with most major airlines and can arrange discounted fares on request

Bookings

20. Defence Travel (DT) Electronic Booking Interface System (EBIS) and associated Travel Service Providers (TSP's) can make flight bookings (along with related travel services such as passport and visa applications) for MOD personnel. Normally, therefore, you should apply to the Defence Travel (DT) Electronic Booking Interface System (EBIS) and associated Travel Service Providers (TSP's) to make any flight booking. Bookings should be made by calling the Defence Travel (DT) Electronic Booking Interface System (EBIS) and associated Travel Service Providers (TSP's) or by submitting your application on a form **[F Mov 562](#)** (**Related document**).

Official Travel Overseas Other than by Air

21. You may be considered for alternative forms of travel in the following circumstances:

- If a GP certifies for medical reasons that you are unable to travel by air or
- If travel other than by air is cheaper or
- If a private or hire car is considered necessary because public transport will not be suitable and official transport in the overseas area will not be available (only likely to be a realistic option where the duty takes you to NW Europe and travel by car ferry is viable).

Travel by Sea

22. You are entitled to first class travel regardless of your pay band or grade

when you necessarily travel by sea on the business of the Department or undertake a concessionary journey.

You are entitled to occupy a standard single-berth cabin at the Department's expense when it is necessary for you to travel overnight and may claim reasonable actual receipted costs for meals necessarily purchased while travelling at sea on Departmental business

Alternative Methods of Travel

23. Due to the nature of your duties, your Budgetary and Senior line management may authorise applications for alternative methods of travel, but they will need to be satisfied of the cost-effectiveness of the alternative. It must be possible to show, by means of a comparative costing, the savings made on the normal official travel/routing. Costings must take into account allowances for travelling time, subsistence, class of travel, overtime and any other expense that may be incurred as a result of using the alternative method of travel. Assistance with costings can be provided by Defence Travel (DT) Electronic Booking Interface System (EBIS) and associated Travel Service Providers (TSP's), who will take account of any discounted rates offered to the Department.

Cancellation of Official Travel Arrangements

24. Your line manager must report all cases of cancelled official **prepaid** travel to DBA Payts 2A/75, enclosing, where appropriate, all unused portions of tickets for your visit. Some civil airlines used by the Defence Travel (DT) Electronic Booking Interface System (EBIS) and associated Travel Service Providers (TSP's), will impose booking charges when cancellations are made without adequate notification. If your travel arrangements are cancelled due to non-official reasons, you may be required to refund the cost of any fee charges to the MOD.

Private Travel Arrangements

25. In the unlikely event that you might wish to travel to your detached duty destination by other than the official route, you may make private arrangements so long as the cost of your alternative arrangements do not exceed the cost by the official means. Any excess costs must be met at your own personal expense. It will be up to you to make your case for private travel to your relevant budget manager; this must include authoritative costings for the official journey and for your proposed alternative journey. **You must not commit any expenditure for a privately arranged journey, for which you expect Departmental reimbursement, until you have the approval of your budget manager.**

Northern Ireland Arrangements

26. If your duties require you to travel to Northern Ireland you will need to obtain prior local clearance for the visit. This clearance will normally be carried out by a local sponsor who will advise you on, and may organize local travel and accommodation arrangements. Flights to and from the Province can be booked by Defence Travel (DT) Electronic Booking Interface System (EBIS) and associated Travel Service Providers (TSP's) in the normal way. If you are based in Northern

Ireland you should book your flights locally through the Civil Booking Office, based in Thiepval Barracks, Lisburn.

If you take a private motor vehicle to Northern Ireland, you must obtain advice from the local Northern Ireland visit sponsor beforehand to clarify the latest security advice on routes to be used. If you take your private vehicle on the ferry to Northern Ireland you should make the booking via HQ 2 Div, Edinburgh. If you are based in Northern Ireland you should book your vehicle on to a ferry locally through the Civil Booking Office, based in Thiepval Barracks, Lisburn. The normal rules apply to the use of private vehicles on detached duty within Northern Ireland, although use should be made of the local transport pool wherever possible.

Concessionary Travel

27. The foregoing part of this Task, has detailed the arrangements for Official Travel. The next part of the Task outlines the arrangements for Concessionary Travel which is those occasions when the Department provides financial assistance with what may be regarded as the cost of private travel. The assistance does not alter the fact that such journeys are not deemed to be official.

Concessionary travel covers those occasions when the Department bears part or all of the cost of your home to duty travel. Because a concessionary journey is not official business it does not attract the payment of Travelling Time nor is it considered to be duty for the purposes of the injury benefits provision of your Civil Service Pension. Subsistence is not generally payable during concessionary journeys but see the detailed guidance in the remainder of this task.

Concessionary travel broadly covers the following;

- when you make a return journey home at the weekend, during a period of continuous detached duty.
- when you travel to the home at the Permanent Duty Station, following a temporary transfer,
- when you visit the old home, following a permanent transfer pending a move of home at public expense
- when you have been granted assistance with your travel costs to the old home, following a first appointment or as part of any assistance granted to you as part of your apprenticeship.

For RFA Employee entitlements refer to **Related Document** – [Change of work Location in the UK](#) – Task 6 – Concessionary Travel (While serving on Articles of Agreement, Casual Leave on Articles) and RFA Sea Going Appointments, Working Patterns & Leave.

Concessionary Travel for Staff on Detached Duty

28. This is to enable you to travel home at weekends or, on leave, other than at weekends whilst on a period of continuous detached duty. It reimburses the full cost of travel between the detached duty location and your home. You are eligible for concessionary travel home if you are on detached duty and are claiming Night

Subsistence (NS) or Accommodation Allowance (AA). Your entitlement is one journey each weekend.

You may not claim NS for nights of absence away from your Detached Duty Station (DDS). You may, however, claim for any meals necessarily purchased during your journey to/from home. Exceptionally, and in certain circumstances, you may transfer a concessionary journey to your spouse or partner (or, in the case of a one parent family, to a child) when you are unable to go home. This may be because of ill health, because of official business or, because of the distance involved it is unreasonable to expect you to return home. You should discuss the request for a reverse journey with your line manager first. You are not entitled to concessionary weekend travel if you are in receipt of Scottish Distant Island Allowance.

You may travel to a third location but reimbursement of your costs will be limited to the cost of concessionary travel between your permanent and detached duty station. You retain an entitlement to overnight allowances if you remain at your detached duty station because it would be unreasonable for you to return home. As a guide, "unreasonable" might mean arriving home after 10.00pm on the Friday night and departing again at midday on Sunday for return to work on the Monday morning. However, if a return home can reasonably be achieved but you nonetheless choose to stay at your detached duty station at weekends you may only be reimbursed your actual food and accommodation costs within the overall cost of your weekend journey home (at standard class rail fare or appropriate air travel costs plus, in both instances terminal costs).

Concessionary Travel Rates

29. The reimbursement of the cost of your concessionary travel will be limited as follows;

Mode of Travel	Entitlement *
Travel by rail	Standard class return journey and, if the journey and the timing warrant it, standard class sleeping berth.
Travel by sea	First class travel. Standard single sleeping berth if necessary.
Travel by coach	Within the limit of the standard class rail fare for the same journey
Travel by private motor vehicle	The actual mileage between home at the PDS and accommodation at the DDS at the Private Travel Rate of Motor Mileage Allowance.
Travel by air	A return journey by air if the length of the journey or the timing merit it, or a stay at home of 39 hours would not be possible if the journey was undertaken by surface travel.

	<p>Your journey should be booked through official channels.</p> <p>If you do not qualify for air travel but choose to travel by air, you will be reimbursed receipted actuals, restricted to the cost of standard class rail travel. You may not be issued with a warrant or ticket.</p>	
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30. Entitlement represents the upper limit for which reimbursement can be made. Wherever possible, staff should use special offers or discounts where available and claim accordingly. Concessionary travel for staff on detached duty is not subject to tax.

Concessionary Travel for Apprentices: First Appointment

31. If you are an apprentice, and taking up your first post and necessarily live away from home, you may be reimbursed the cost of up to six concessionary journeys home per year. You must use the concessionary travel for this purpose only and you may not claim for more than one visit in any one month.

“Home” for the purpose of concessionary travel means your permanent UK place of residence where you were living with your family or relatives at the time of entry, or if your parents have moved, to the new home if it is in the UK. If you were living outside the UK at the time of your entry, “home” means assistance will only be granted to the port of embarkation or, in the case of air travel, to the airport or alternatively, to the home in the UK of a close relative.

Any assistance offered on appointment will be granted within the following limits:

- Travel by rail: standard class by the most direct route and on the cheapest fare basis available.
- Travel by air: within the cost of the appropriate surface travel where this is available.
- Travel by private motor vehicle: mileage at the Private Travel Rate of MMA.

You cannot claim Travelling Time.

32. These concessionary travel expenses are subject to tax but will be grossed up to meet the tax liability. You must not be provided with rail warrants or prepaid tickets for such journeys as this would serve to evade the tax and NICs liability.

TIPS, HINTS AND FAQs

1. I am undertaking a detached duty visit but am in receipt of Excess Fares Allowance (EFA), for a journey to my normal workplace. Do I need to do anything?

If you are in receipt of EFA following a PPI transfer, a detached duty visit could affect your entitlement in the following way:

- if you submit claims for EFA monthly on the basis of daily travel, you should claim EFA only for those days you travel to your normal place of work and claim separately in the normal way for your detached duty expenses; or
- if you receive EFA monthly with salary, you should claim your detached costs as normal but, if your cumulative detached visits amount to more than one month during the course of a 12 month period, you should inform PPPA immediately. PPPA will then determine whether your EFA needs to be recalculated

2. Can I claim a refund on my unused season ticket?

If you are unable to use your season ticket because you are on detached duty or are transferred, you should submit a claim for a refund of the unexpired period to the appropriate transport authority. You can only make a claim (supported by written evidence from the transport authority) against the Department if the transport authority makes no refund, or the refund does not cover the full cost of the unexpired portion. If you hold a season ticket for travel to your Permanent Duty Station, the Department will not reimburse you for any lost days resulting from short term detached duty elsewhere; you should apply to the relevant transport authority

3. Can I claim MMA if my car is driven by someone else?

You may still make a claim for payment of MMA if you are on official business and travelling as a passenger in your own vehicle which is being driven by another properly insured person.

4. I am a disabled driver and have to use my car. What can I claim?

If you are disabled and cannot travel by public transport because of your disability and are reliant on your car, you may claim SRMMA when you undertake a duty journey.

5. I incurred additional costs getting to the Airport. Are these costs reimbursed?

You should treat any travel to/from a UK point of departure/arrival as normal UK detached duty journey.

6. Where can I find out about Travelling Time?

If you wish to claim travelling time, you should consult the **Related Link: [Overtime & other additional hours payments](#)** for full details.

7. Can I claim my additional travel costs?

As part of your overall journey you may necessarily incur additional public transport fares, taxi fares, toll charges and parking fees. When using a MOD hire car you may have to purchase petrol/diesel if you are not issued with a Government Procurement Card (GPC) or Agency card. You may claim all such costs. You may also claim for the reimbursement of gratuities and portage, but only if the expenditure is justified and the amount is reasonable.

8. The journey to the detached duty location followed part of the route I normally undertake to my normal place of work. Can I claim my travel

expenses?

When you undertake detached duty, your business travel expenses are normally claimed and paid as a tax-free. However, there are one or two areas where HM Revenue and Customs do not regard the journey as a legitimate business expense. These are journeys which involve you broadly undertaking a similar journey to that from your home to normal place of work - essentially your normal commute. If this is reimbursed it would have to be taxed, In such cases, the whole journey costs may not be claimed, but the additional costs which exceed your normal commuting costs may be claimed. However, as the payment of any such excess is still taxable, it must be claimed separately and will be taxed. Such claims must be made on [PPPA Form 1904](#) and annotated "Detached Duty Costs – Excess over Normal Commute" (A new form will be produced in due course).

Unfortunately the definition of where this is the case, is not as simple as the Department would like, so we are reliant on following the broad HM Revenue and Customs guidance, and if in doubt, it will be for Line Managers to determine where this should be applied. So, let us look at a couple of examples;

Example 1: John is a Band C2 who lives in Bow, London. He drives 72 miles to his normal place of work at RAF Brampton. One day he has to go direct from home to a meeting at nearby RAF Wyton This is a distance of 71 miles from his home. Essentially the journey follows the normal route to work, apart from the last couple of miles. In this case, HM Revenue & Customs would regard any reimbursement of the journey as taxable. Consequently, the travel costs should not be claimed. Note: If the journey was to a different destination 72 miles distant (which is essentially not the same as the normal route to work), the full costs may be reimbursed.

Example 2: Kate is a Band D who lives in Frome, Somerset. She normally drives 7 miles to work in Bath. One day she has to drive direct from home to a meeting in Chippenham – a distance of 15 miles. Her journey to Chippenham follows a small part of the route to her normal work destination, However, the majority of the journey is clearly different from the journey she makes to Bath and so she is entitled to claim her travel costs as a non-taxable payment. Note: If her journey from home was to a different establishment in Bath, the majority of the journey would essentially be the same as the normal commute, and therefore it is likely that no travel costs would be reimbursed (but any excess mileage may be paid as a taxable payment).

HM Revenue & Customs view this as a common sense rule which applies where the journey to or from a detached duty station is broadly the same journey as your ordinary commuting journey. So, where this is so, reimbursement of travel costs will be restricted to the excess. Each case should be considered on its merits but ordinarily we will not consider a journey to be ordinary commuting where the journey is 10 miles or more longer each way than the ordinary commuting journey. This benchmark is provided to give some certainty of where the journey in question is significantly different from your normal commute. However it does not mean that travel between home and a temporary workplace which involves less than 10 extra miles in each direction will necessarily be substantially ordinary commuting. The application will depend on the particular circumstances of each

case and all aspects of the journey need to be considered. Where in doubt, you should ask your Line Manager whether a claim would be acceptable. You are reminded that this is only for journeys involving part of a journey which is like your normal commute, and not to destinations involving a different route, where costs are fully reimbursable.

You should also note that if you pass your normal workplace on the way to a detached duty location, and stop to perform substantive duties at the normal workplace – you would be able to claim for the second part of the journey in full as normal. Where you do not stop at your workplace, or the stop is insignificant, the journey will be treated as one journey, and should be assessed normally (see above).

WHAT YOU NEED TO DO

Having reached this point, you should now know what you need to do to prepare for a visit, and what travel costs you may be reimbursed for the journey to and from your detached duty destination. You should now read the following tasks which explain what subsistence costs (accommodation and food) you may incur and what may be reimbursed and how you should then submit a claim for your additional expenses after the visit.

FOR YOU AS A MANAGER

WHAT YOU NEED TO KNOW

1. When your employee undertakes a detached duty visit, they may wish to discuss their travel plans prior to making any booking, especially if they have any doubts as to the merits of their particular travel arrangements. You will need to be satisfied that it has been organised in the most cost effective manner possible. In doing so, you will need to ensure that it also satisfies any local travel and subsistence instructions which may be operating in your area at the time of the booking. In particular they may wish to discuss the mode of transport, the route, alternative travel, and whether the visit should involve an overnight stay in the detached duty area.

Alternative Methods of Travel

2. Budgetary and senior line management may authorise applications for alternative methods of travel but both will need to be satisfied of the cost-effectiveness of the alternative. It must be possible to show, by means of a comparative costing, the savings made on the normal official travel/routing. This must take into account allowances for travelling time, subsistence, class of travel, overtime and any other expense that may be incurred as a result of using the alternative method of travel.

Assistance with costings can be provided by Defence Travel (DT) Electronic Booking Interface System (EBIS) and associated Travel Service Providers (TSP's), who will take account of any discounted rates offered to the Department.

Private Travel Arrangements

3. Your employee might also wish to travel to their detached duty destination by private or alternative arrangements other than the official route for private reasons. They may do so as long as the cost of the alternative arrangements do not exceed the cost by the official means. Any excess costs must be met at their own personal expense. It will be up to them to make a case for private travel to the relevant budget manager. Any case must include authoritative costings for the official journey and for the proposed alternative journey. It is quite possible that they will wish to discuss their plans with you or seek your support, before approaching the Budget Manager

Cancellation of Official Travel Arrangements

If your employee has to cancel their travel arrangements, you must report all cases of cancelled official **prepaid** travel to DBA Payts 2A/75, enclosing, where appropriate, all unused portions of tickets. Some civil airlines used by the Defence Travel (DT) Electronic Booking Interface System (EBIS) and associated Travel Service Providers (TSP's), will impose booking charges when cancellations are made without adequate notification. If your employee's travel arrangements are cancelled due to non-official reasons, they may be required to refund the cost of any fee charges to the MOD.

TASK 4: ESTABLISH YOUR ENTITLEMENT TO SUBSISTENCE

FOR YOU AS THE EMPLOYEE

WHAT YOU NEED TO KNOW

1. This is for you, as an employee, undertaking a detached duty visit. It explains the subsistence options and what may be claimed for accommodation and food/drink. You should read this Task before you book any accommodation and/or incur any expenditure on accommodation and food and/or drink.

Subsistence is normally defined as your “food, drink and temporary living accommodation” and is intended to reimburse you your necessary additional costs of working away from your normal place of work or home on official duty. Subsistence comprises the following:

- Day subsistence – reimbursement for daytime refreshments including lunch and evening meal
- Night subsistence – reimbursement for bed and breakfast
- Accommodation Allowance (AA) – an allowance to cover the costs associated with staying in longer term temporary accommodation

Day Subsistence

2. Day subsistence is intended to reimburse you the additional cost of a necessarily purchased meal or meals and/or refreshments that would not normally have been bought when you are absent from your normal place of work whilst on official duty.

Eligibility

3. You must be absent from your normal place of work or from home and have necessarily purchased prepared food or meal(s) that you would not normally have bought at your normal place of work. For example, you cannot claim if you routinely buy a sandwich at your normal place of work and similarly buy a sandwich whilst on detached duty.

For RFA Employees – Eligibility

The regulations apply to all CSC and Non-Contract employees serving with the RFA to meet the necessary extra expense incurred when travelling on official duty and to cover the costs of being posted away from their normal duty station. The objective is to ensure that employees are not penalised financially when undertaking official duties, but equally, that they do not receive financial reward.

Motor mileage allowance is payable for the journey at PTR rate if a car is used instead of public transport, again limited to the appropriate public transport costs if

this is less than the actual cost.

The following T&S rules are applicable for those RFA employees undertaking official journeys or appointed to posts in the UK.

Claims

4. To qualify for reimbursement, expenses claimed must:

- Be reasonable in nature and value (*i.e.* not excessive in terms of quantity or cost).
- Relate directly to the duty visit.
- Constitute expenditure that would not have been incurred but for the visit.

You cannot claim for expenses which are purely personal in nature and/or which do not further the purposes of the official business you are engaged upon. For example, you cannot claim for expenditure on items of a recreational nature such as visits to the cinema, pay-TV in a hotel, books or magazines or recreational/leisure drinks.

You cannot claim for the cost of a newspaper, laundry costs or a phone call home – these are covered by Incidental Expenses Allowance (seen below).

You can claim expenditure on food and drink in accordance with the following guidelines:

- **Breakfast** – where your detached duty visit necessitates a very early start from home, at a time when it would be unreasonable to take breakfast, and you buy breakfast during your journey.
- **Lunch or 'third meal'** – this might range from a sandwich to a hot or cold meal and non-alcoholic drink (*e.g.* tea, coffee, bottled water or soda). Any meal purchased must not exceed two courses.
- **Dinner or main meal** – this can be a hot or cold meal of up to three courses. Drink (alcoholic or non-alcoholic) can be claimed with dinner. Where wine is bought to accompany the meal you can claim reimbursement for the equivalent of a half bottle per person (See also Tips, Hints and FAQ's). Any drink above this amount must be paid for at personal expense.
- **Other refreshments** – outside of normal mealtimes, you may find it necessary to buy some refreshments. This could be a mid-morning or mid-afternoon tea or coffee or other non-alcoholic drink. Minor food purchases (*e.g.* a biscuit) can also be claimed.
- **Gratuities/tips** –The costs for gratuity/tips for service can also be claimed as long as they are receipted.

Night Subsistence

5. Night Subsistence (NS) is essentially the bed and breakfast (B&B) element of your subsistence. It is intended to reimburse you the cost of temporary overnight accommodation and breakfast when absent from your normal place of work or home on official business and where an overnight stay in a hotel is necessary.

Eligibility

6. You must be absent overnight from your normal place of work or home and necessarily have incurred extra costs on hotel accommodation and breakfast.

Duration of Payment

7. Night Subsistence is intended to meet your necessary costs over a short term. Where a period of detached duty is likely to be prolonged (e.g. a period of months rather than days or weeks), consideration should be given as to whether hotel accommodation or some form of self-catering accommodation would be the most convenient and/or cost-effective. While hotel accommodation might well be ideal for short stays, an individual may desire greater independence and freedom for a detached duty visit that is expected to last 6 months. In such cases, it might be preferable to take a short lease of a self-contained flat or apartment and claim Accommodation Allowance (See below).

Amount that you may claim

8. The amount you may claim under the B&B element depends on whether you use the Central Hotel Booking Service or, alternatively, arrange your own hotel accommodation.

The Defence Hotel Reservation Service (DHRS) - UK

9. The **Defence Hotel Reservation Service (DHRS)** will provide you with good quality hotel accommodation at discounted rates. Unless there are good reasons not to, you will be expected to use the DHRS. If you book accommodation through the DHRS, you will be reimbursed the actual 'receipted costs' of your B&B costs. The DHRS may be able to make your booking on a Dinner, B&B (DB&B) basis. Again, you will be reimbursed your actual receipted costs for DB&B.

The DHRS is contracted to offer MOD users a suitable hotel at a discounted rate. Staff should not refuse the DHRS offering and request another hotel at a greater cost unless there are valid and convincing reasons. The DHRS provides MOD with routine management information including details of bookings where a more expensive alternative hotel has been demanded. You are reminded, therefore, that, if you refuse to accept the DHRS offering and demand a more expensive alternative, you may be required to justify the additional costs incurred. Purely personal preferences are insufficient justification.

If you make a booking through the DHRS but, subsequently, find it necessary to cancel the booking you must follow instructions below. If you fail to follow this process and the hotel raise a 'no-show' penalty payment you must ensure this payment is made. If your reasons for failing to show at the hotel are legitimate (e.g. detached duty visit cancelled at the last minute leaving insufficient time to cancel or legitimate personal reasons preventing you travelling) the no-show charge can be claimed and will be reimbursed. However, where there are no legitimate reasons for your failure to show you will be personally liable for paying the no-show charge and no reimbursement can be claimed.

You can book either by telephone, e-mail or by facsimile (details can be found at **Related Link** – [How to Book a Hotel](#)). The DHRS will issue you with a booking reference number, which must be quoted on your claim form. The DHRS will confirm your booking by facsimile unless otherwise requested. Where the DHRS is **unable** to book hotel accommodation, and you necessarily make your own booking direct with a hotel, you can claim reimbursement of actual receipted B&B costs (but See 11 Non-DHRS arrangements (below)).

When making a hotel booking through the Defence Hotel Reservation Service, you may be asked your Subsistence Classification. They are as follows;

- Class 1 – Pay Band B2 and equivalent and above, including all SCS.
- Class 2 – Pay Bands C2 and C1 and equivalents.
- Class 3 – All other Pay Bands and grades, including skill zone staff.

RFA employees are as follows;

- Class 1 – RFA Captains and above.
- Class 2 – RFA 1/O – C/O
- Class 3 – All other Grades.

If you are fee paid your subsistence classification is set out in your letter of appointment

Further details on using the Defence Hotel Reservation Service are contained in DIN's . Also see related link, Admin, Arrange Travel, and Book a Hotel.

The DHRS can arrange hotel bookings both in the UK and overseas

Claims

10. All claims are to be submitted to PPPA on [MOD Form 305](#) or where the facility exists, on-line. You must include the DHRS booking reference number on your claim where the DHRS has been used.

Non-DHRS Arrangements

11. If you choose not to book your UK accommodation through the DHRS you will be reimbursed the receipted actual cost of your B&B within the published limit. See **Related Document** - [Change of Work Location and travel and](#)

subsistence: Rates of allowances, Costs, Rates & Charges. There may be some occasions when hotel accommodation cannot be arranged through the DHRS, perhaps because of unexpected last minute arrangements. Alternatively, you may be attending a course, seminar or conference in a hotel arranged outside of the DHRS by the organisers. In such cases, you will be reimbursed actual receipted B&B costs.

Although you are not required to use the DHRS overseas, it exists to provide you with good quality hotel accommodation at discounted rates. So, if you choose not to book your accommodation through the DHRS you will be reimbursed the receipted actual cost of your B&B although you should observe the indicative rate as a guide to what might be considered reasonable. See **Related Document - Change of Work Location and travel and subsistence: Rates of allowances, Costs, Rates & Charges**

Staying in a Service Mess

12. As a MOD civil servant, you have no automatic right to stay in a Service mess. However, it is generally the case that MOD civil servants are allowed to use messes for overnight accommodation and meals. Mess charges are raised at the 'Entitled Rate' which represents a heavily subsidised rate. Accommodation is provided on rank/pay band equivalence. If you stay in Service mess accommodation, you will be reimbursed your actual receipted costs. Messes generally provide all meals and, when staying in a mess, you will be expected to eat there. However, instances may arise where it is **impossible** or **impracticable** for you to take one or more meals in the mess. For example, this may be because, at lunch time, your duties have taken you to a location which is remote from the mess and you necessarily take lunch in a nearby commercial establishment (e.g. public house/inn or restaurant). Where this occurs you may claim reimbursement of the cost of such meals. For rates see **Related Document - Change of Work Location and travel and subsistence: Rates of allowances, Costs, Rates & Charges**

Staying with Family or Friends

13. If you take the opportunity of a Detached Duty visit, to stay with family and/or friends rather than a hotel or Service mess, you may claim a flat-rate daily payment. This is called the Family and Friends Allowance and it subsumes any other entitlement to claim IEA and any miscellaneous meal costs. Where you stay with family or friends for extended periods (*i.e.* a period measured in months) and a formalised agreement to pay for accommodation and food is made, you may claim a monthly rate to reimburse these costs. The daily and monthly rates are detailed in the **Related Document - Change of Work Location and travel and subsistence: Rates of allowances, Costs, Rates & Charges**. You should note that local travel expenses from the accommodation to any detached duty station, will only be payable if the Family & Friends accommodation is located within a 10 mile radius of the detached duty workplace. You may not claim assistance with these local travel expenses if you are temporarily residing with Family & Friends as a result of a Permanent or Temporary Transfer. If you decide to stay in accommodation you own or rent in the area you may claim the family and friends

rate for your additional costs. If you decide to stay in accommodation that you own in the area it is regarded as a personal choice. In such circumstances you may claim the Family and Friends rate.

Incidental Expenses Allowance (IEA)

Background

14. IEA is intended to cover the personal incidental expenses that you incur when away from your normal place of work or home on official business and where an overnight stay is involved. Some examples of personal expenses are:

- private telephone calls
- newspapers
- laundering of clothing

Eligibility

15. You must be absent overnight from your normal place of work and home on official business. You need not be in receipt of NS to claim the allowance. You can also claim IEA if you stay overnight in Service Mess accommodation, whilst on detached duty or are otherwise provided with free food and accommodation. You cannot claim IEA if you are in receipt of Accommodation Allowance (AA) (including AA at the reduced rate) or are in receipt of Cost of Living Addition (even where COLA is set at a zero rate) or are in receipt of Family and Friends Allowance for accommodation taken at the normal Permanent/Temporary Duty Station. However, you may claim IEA for detached duty undertaken at a separate location. While IEA will almost always be payable you must consider your circumstances while on detachment. Where there is no opportunity to incur such costs and you have not done so, you should not claim the allowance. If submitting a claim electronically, you will be prompted whether you wish to claim IEA.

IEA rates are contained in the **Related Document - [Change of Work Location and travel and subsistence: Rates of allowances, Costs, Rates & Charges.](#)**

Temporary Accommodation – UK

Background

16. Where you need longer-term but temporary self-contained accommodation suitable for single occupation (*i.e.* one bed roomed) when you are away from your normal place of work or home on official business the Department has a Tenancy Management Scheme to help you find the accommodation and then reimburse your actual additional costs. Assistance may also be claimed where the accommodation is jointly occupied and you pay towards the housing costs on a shared basis. The level of assistance you may receive is explained in the Related Document: [Change of Work Location in the UK](#):

Eligibility

17. You must be absent from your normal place of work or home on official

business and occupy longer term, temporary accommodation in circumstances where the continued payment of NS is not justified. You must have an ongoing housing commitment at your normal place of work such that the accommodation at the detached duty station would constitute a dual commitment. The following situations give rise to a housing commitment at your normal place of work:

- as an owner occupier
- as a tenant with a rental agreement in a rented property
- as an occupier of accommodation in your parental home and for which you continue to pay a contribution.

You do not have a dual commitment where you let your property at your normal place of work and are in receipt of rental income. You do not have a dual commitment if, for example, at your normal place of work, you have been occupying a hotel, hostel or guest house type accommodation. You must be able to provide proof of a dual commitment if required.

If you do not have a dual commitment you may still be eligible to receive some assistance through the payment of Supplementary Rent Allowance (see below).

Limitation of Payment

18. You will be paid assistance on a fixed monthly basis irrespective of whether you undertake secondary detached duty visits, take annual leave or are absent at weekends. The expected or likely duration of your detached duty visit should be considered when deciding whether to stay in a hotel or longer term rented accommodation. Often, rented accommodation will be subject to a minimum lease (say of 6 months) and may include penalty clauses for an early break. On the other hand, hotel accommodation is not suited to extended stays and you may desire the freedom and independence that a self-contained flat would offer. Each case must be judged on its merits although you should discuss with your line manager and your budget office the most suitable and cost-effective type of accommodation. There will be no reduced payment for periods of less than a month except where such periods occur at the end of a detachment when a pro rata payment for an incomplete month will be permissible.

Staying with Family/Friends

20. The Department regards any decision to reside with family and friends to be a purely private and non-commercial arrangement. Nonetheless, where such arrangements are made, it is acknowledged that individuals may reach an informal but regularised financial agreement (*i.e.* making agreed and regular payments to the host). In such instances and subject to satisfying the normal eligibility criteria (above) you may claim the monthly Family and Friends Allowance payment. The current rates are published in the **[Related Document - Change of Work Location and travel and subsistence: Rates of allowances, Costs, Rates & Charges](#)**. There will be no reduced payment for periods of less than a month except where such periods occur at the end of a detachment when a pro rata payment for an incomplete month will be permissible.

Rental Deposits

21. You may apply to the PPPA for a standing imprest to cover the cost of any rental deposit for your temporary accommodation. You must repay your advance at the end of the rental agreement or of the detachment whichever is earlier.

Supplementary Rent Allowance (SRA)

22. If you have no recognised dual commitment, in accordance with the eligibility rules above but incur additional temporary accommodation costs arising out of your detached duty, some assistance may be provided by means of SRA. SRA is assessed by comparing the last housing commitment at your normal place of work (e.g. mortgage x Building Society Rate, plus Council tax, water rates, ground rent, buildings insurance etc.) with your new outgoings. The payment of SRA will be restricted to the actual extra costs but will not be allowed to exceed the appropriate rate which would have been payable had Tenancy Management Services been used.

Internal and External Training Courses

23. Attendance at these courses is regarded as official duty and you will be eligible to claim subsistence allowance under the normal rules. Travel at the start and conclusion of the course is regarded as official; weekend travel home is treated as concessionary (see the Task 3 above - **Understand your Travel Options**).

Residential Training/Conferences etc

24. When a course, conference or seminar has been arranged as a "residential" event, all meals, refreshments and accommodation are normally provided free of charge to those attending (e.g. delegates, students, instructors). Such costs are met by the event organisers and paid over direct to the hotel or other conference venue. In such cases, you may only claim IEA in accordance with Incidental Expenses rules. However, if the event is organised and funded in such a way that only some costs are borne by the organiser (e.g. bed, breakfast and evening meal only leaving attendees to pay for lunch out of their own pockets) then you may claim these costs in the normal way. These arrangements also apply if you are accommodated and messed in a Service establishment on a 'residential' basis. However, you may claim any additional mess charges raised in respect of, for example, extra messing, morning and afternoon refreshments, mess subscriptions and laundering of bed linen. You should note that if the course does not provide alcohol with the meal(s), this may not be claimed separately. IEA is not payable when the course attracts a special allowance (see below).

Joint Services Command and Staff College (JSCSC) and Royal College of Defence Studies (RCDS) Courses – Special Allowances

25. Guidance for payment of these special allowances can be found in the **Related Document - [Change of Work Location in the UK](#)**. If you are required to

attend more detail will be provided to designated students in relevant college literature (e.g. Joining Instructions).

WHAT YOU NEED TO DO

1. Having reached this point, you should now know all you need to know about what you have to do before and during a detached duty visit. However, before undertaking the visit, you should read the next Task on Claim Detached Duty Expenses because it explains not only how to submit a claim, but the essential items you must collect and retain during your detached duty visit (receipts).

TIPS, HINTS AND FAQS

1. Can I claim an alcoholic beverage in the evening when on detached duty?

There is no broad “entitlement” to claim alcohol simply because you are on detached duty. However, following a number of queries, the Department set out to determine what it would be reasonable to allow you claim with an evening meal. This seeks to represent that when at home, you may have a glass of wine or a beer with your evening meal. That being so, it is believed to be reasonable to allow you to submit a claim for a similar alcoholic beverage with your evening meal when away on detached duty. If you decide to not have a non-alcoholic beverage with your meal, it is not something you can then “save” for the bar later that evening. If you are on a residential course, and only soft drinks are provided with the meal, you cannot claim for alcoholic beverages instead.

2. If a full bottle of wine is cheaper than the half bottle of wine, should I opt for the cheaper full bottle?

You do not have to have the wine, but if you do, you will only be reimbursed for a half bottle of wine or the non-alcoholic beverage if that is chosen. The Department is only seeking to give guidance that, in using public money towards the cost of alcohol, a limit must be applied. The ‘half bottle of wine’ is considered to be a reasonable quantity that one might drink with a meal. Some people will not want wine and might prefer a beer or soft drink.

3. If I normally buy a sandwich and soft drink for my lunch at my permanent duty station, and do so for lunch at my detached duty station, can I claim the cost back because I am away on detached duty?

If you normally purchase a sandwich and soft drink, and the cost of the sandwich/soft drink at the detached duty station does not cost you more than you normally pay, then you have not incurred any additional expense, and should not submit a claim.

4. Can I be reimbursed my meal costs during my journey to/from the detached duty station?

You may claim your reasonable actual receipted costs for meals/refreshments where it is demonstrably necessarily to do so due to the circumstances of your journey

5. I am serving in Germany and am in receipt of COLA. I have got to go on detached duty within Germany but I have been told that I can't claim subsistence and IEA at the same time as COLA. Is this true?

There is a common misunderstanding here. When someone first takes up post overseas, it is often the case that staff have to stay in hotel accommodation until permanent accommodation is available. In these circumstances, you can only start to receive COLA once you move into your MQ or hiring. Accordingly, you can't claim T&S and COLA at the same time. However, if you are required to go on detached duty away from your overseas workplace and/or home then you can claim your travel and subsistence costs (including IEA) just in the same way as you would in the UK even though you are being paid COLA.

FOR YOU AS A MANAGER

WHAT YOU NEED TO KNOW

1. When your employee undertakes a detached duty visit they may be reimbursed their actual additional subsistence (accommodation and food/beverage) costs, provided that they remain reasonable. As part of that process, you may be asked by your employee for guidance on where it is reasonable to stay, the location, the level of reimbursement, and whether the planned expenditure is reasonable. Broadly speaking this will normally be a question of common sense but there may also be local guidance on accommodation and levels of subsistence reimbursement of which you should be aware and able to advise.

TASK 5: CLAIM DETACHED DUTY EXPENSES

FOR YOU AS THE EMPLOYEE

WHAT YOU NEED TO KNOW

1. This is for you, as an employee, undertaking a Detached Duty visit. It explains your responsibilities as a claimant, how you may self-authorise and submit claims, and the requirement to retain receipts for all your expenditure, for future inspection.

Your responsibilities as a Claimant

2. As the claimant you are required to demonstrate the highest standards of financial propriety and an appropriate level of restraint commensurate with being a Crown Servant. You must ensure that duty visits are only undertaken with the prior consent and authority of your Line Manager are arranged to achieve the maximum economy. You will be deemed accountable for the veracity and probity of your claims and any inappropriate or unjustified elements will be disallowed or recovered where payment has already been made. Where a suspicion arises that a claim may be dishonest or fraudulent the MOD will investigate to identify the evidence available. If irregular or fraudulent action is identified you may face dismissal or criminal proceedings.

WHAT YOU NEED TO DO

Claims

1. Claims for Travel and Subsistence may be submitted electronically via HRMS. However, if HRMS is unavailable forms are still available in traditional hard copy and should be submitted to PPPA. The current forms available either electronically or hard copy are:

- [PPPA Form 088](#) – Claim for Travelling Expenses and Accommodation Allowances by Non-Civil Service Candidates for Ministry of Defence Employment
- [MOD Form 305](#) – Claim for Short Term Detached Duty Travel and Subsistence
- [MOD Form 306A](#) – Application for Short Term Detached Duty Travel and Subsistence Advance or Standing Imprest
- [PPPA Form 052](#) – MOD Application for payment of Accommodation Allowance
- [MOD Form 382](#) – Claim For Fees, Travelling Expenses, Subsistence And Allowances By Civilian Fees Earners

You should submit your claims as soon as possible after completing the detached duty but, in any case, within one month of the visit. Your claim may be disallowed if it is submitted late without good reason.

False Claims

2. The deliberate and knowing submission of a false claim by a claimant is a serious offence that could lead to dismissal and/or prosecution. If you have any doubts about what you may claim you must seek advice from your line manager and/or PPPA. This should be done before the Detached Duty visit is made wherever possible. Similarly, if you accept a payment knowing that you have no entitlement, it can amount to fraud. If you receive or continue to receive payments to which you know, or suspect you are not entitled, you have a responsibility to report it to the Paying Authority

Self Authorisation of claims

3. You are permitted to authorise your own claims for payment. In doing so you are expected to familiarise yourself with the regulations in this document and to apply common sense and judgement in deciding what to claim and how much. Whenever you are in doubt about what may be claimed, or if you are a new recruit, or have simply never undertaken a detached duty visit before, you should refer to the relevant section in this PRG and/or discuss the matter with your line manager or People Services Customer Service Centre. Wherever possible, such queries should be made before undertaking the detached duty trip but it is recognised that this will not always be possible.

Travel and Subsistence - Receipts

4. Where you are claiming the reimbursement of actual costs you must be able to support your claim with valid receipts. For example, a claim for a meal or snack should be supported by the receipted bill. (It is recognised that where two or more staff have taken a meal together there will only be one original receipt and the remaining staff will only have copies. This is acceptable.) Similarly, claims for taxi or public transport fares, car parks *etc.* should be supported by a receipt. You must ask for a receipt where one is not automatically offered. However, it is acknowledged that it may not always be possible to obtain a receipt. Moreover, occasions may arise where you lose a receipt. The absence of a receipt does not stop you claiming the expense, although you should annotate the claim accordingly with an explanation and description of the expense.

Receipts are to be the itemised receipt that is provided to you by the hotel, restaurant or other retailer. A credit/debit card receipt or voucher which contains no details of the items purchased is not an acceptable record. (However, where the itemised receipt has been lost, a credit/debit card receipt is better than nothing. But you must still annotate your claim with the details of the purchases claimed.)

You are responsible for retaining all original receipts along with a copy of your claim. You should retain these records for a period of at least 3 years after the end of the tax year in which the claim is paid. (The tax year always ends of 5

April.) These records must be kept and must be produced for inspection if requested by any authorised person. This may be an internal TLB-level audit team, a MOD auditor or any other authorised official such as a line manager. Claims and receipts can also be demanded by the HM Revenue and Customs who have statutory powers of inspection.

Having reached this point, you should by and large know everything you need to know to undertake a detached duty visit. There are some other Travel & Subsistence type arrangements, and these are covered in the next Task on **Understand other Travel & Subsistence Arrangements**. You should read this and any Related Documents referred to elsewhere, to ensure you are fully conversant with all aspects of Travel and Subsistence. If you are still in doubt about any aspect, you can discuss the matter with your Line Manager and if need be, you can contact peopleservices@pppa.mod.uk

FOR YOU AS A MANAGER

WHAT YOU NEED TO KNOW

Before your employee undertakes a detached duty visit, they are required to obtain your authority to do so. Once the visit has taken place your employee may authorise their own claims for payment. Although they are able to authorise their own expenses claim they may still seek your guidance on the expenditure to be claimed. In particular, new recruits or employees who have never been on a detached duty visit may be wholly unfamiliar with the regulations and claims processes. It follows that you will therefore need to be prepared to give additional guidance where this is needed.

As part of the normal corporate governance rules, the Department undertakes a number of routine checks on individual claims. This may be at internal TLB/HLB/BLB level audit, a MOD auditor, or any other authorised official, inclusive of you as a line manager. It could be part of a routine check or as a result of scrutiny of unusual or exceptional T&S claims on HRMS. Your employee should have retained receipts as evidence of their additional expenditure. You may be asked to inspect these receipts to see whether they support the expenses claimed during detached duty visit.

If an employee resigns or retires or dies in service it is important that a **PPPA Form 1914 (Related document)** is raised locally as soon as it is known or as soon as possible after death in service so that any outstanding advances or imprests can be recovered.

TASK 6: UNDERSTAND OTHER TRAVEL & SUBSISTENCE ARRANGEMENTS

FOR YOU AS THE EMPLOYEE

WHAT YOU NEED TO KNOW

1. This is for you, as an employee, undertaking a detached duty visit or where similar detached duty Travel and Subsistence arrangements exist. It explains how to claim care costs for a dependent relative when undertaking detached duty and how you may receive assistance with special clothing when visiting a location with adverse climatic conditions. It describes the assistance with any additional expenses arising from additional or late attendance at the permanent duty station, and attendance at Investitures, Royal Garden Parties and Public Boards and Royal Commissions. It also describes the assistance payable during any Public Transport disruption, external recruitment and recall from Annual Leave.

Domestic commitments – Additional Expenses

2. If you care for a dependent relative or relatives (e.g. young children or elderly parents) and unavoidable additional costs are incurred in providing this care as a result of absence on detached duty, including training courses, you may claim assistance towards these costs.

The arrangements for, and financing of care costs are a personal responsibility. However, when you incur additional costs associated with providing this care as a result of absence on official detached duty (including absences on training courses) you may claim assistance.

This assistance is aimed at those who are unable to share the responsibility of care with a spouse, partner or other (e.g. a brother or sister who might care for an elderly parent in your absence) and there is no option but to make alternative arrangements at additional expense.

This assistance is intended for those on detached duty only and not for those who have been **posted** on Permanent or Temporary transfer terms who bear the full responsibility for making and paying for arrangements to cover long-term absences from home. It cannot be claimed where you absent from home because you are working overtime at your normal place of work.

You should alert your Line Manager or budget officer if you intend to claim reimbursement under this section. This is because such costs can be significant and may not be foreseen by your budget office.

Claims will be restricted to:

- Care costs within local professional/registered care costs (costs for

- “fees” charged by relatives or trusted friends will not be permitted); or
- Reasonable travel costs incurred by taking the dependant to a relative or trusted friends in lieu of professional care costs. Alternatively, travel costs on behalf of a relative or trusted friend if they travel to the home to provide the care and the employee pays for the expenses. Travel costs will be limited to the cheapest available option and in all cases public transport at standard fare only or motor mileage at the PTRMMA will be allowed. This will also be limited to travel in the UK, or for the those overseas within the overseas area only.

Payments are subject liable to tax and National Insurance (NI) and will not be grossed up.

Further Education

Staff Over 18

3. The level of assistance you may receive for any necessary additional travelling expenses incurred in attending work-related approved courses is at the discretion of your budget manager. You may be required to make a contribution. Subsistence allowances are not payable. These arrangements also apply to approved attendance at weekend or summer schools, evening classes and short courses.

Staff Under 18

4. Day-release Scheme

You are eligible for assistance if, under the terms of the day-release scheme, you are attending;

- day-release classes;
- evening classes or non-residential block release courses in lieu of day-release; and
- evening classes that are an integral part of a part-day/part-evening course in lieu of the normal day release course

You may claim:

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

Additional and Early/Late Attendance – Travelling Expenses

5. Normally you are responsible for meeting the cost of travel between your home and normal place of work. In certain circumstances, however, your additional cost of home to duty travel, necessarily incurred can be reimbursed as below:

If you are required **exceptionally** to make an:

- additional attendance outside your normal working hours, or
- early or late attendance.

However, you are not eligible for reimbursement if you are:

- attending as a matter of choice or on a voluntary basis, or
- attending as part of a regular or irregular (but anticipated) commitment, or
- in receipt of shift allowance which takes account of irregular attendance or hours (unless you work an extra shift over and above that rostered).

Payment of overtime, travelling time and “on call” allowance do not affect your eligibility for reimbursement.

You may claim:

- the actual public transport fares unless you already hold a season ticket which covers the journey; or
- the private travel rate of motor mileage allowance if you use your private car; or
- in exceptional cases and where no alternative exists, the standard rate of motor mileage allowance or the taxi fare for your journey.

If you normally participate in an assisted travel scheme and you make an additional attendance you may claim your additional costs as above.

Payment of these home to work expenses are normally liable to tax and National Insurance (NI) and will, therefore, be paid with your salary/wages. They are, however, not subject to tax and NI when:

- you work late (after 2100 hours) on not more than 60 occasions per year and travel by taxi; or
- you are not in receipt of an on-call allowance and you are called out, outside your normal working hours, to deal with an **unforeseen** emergency. You must bear responsibility from the moment you are called and may, therefore, be said to be “on duty” from the time contacted.

Deduction of home to duty liability applied in other ‘normal commute’ scenarios does not apply where the journey is additional to normal attendance at the permanent duty station. This is paid as taxable.

Working Late or Sleeping at the Workplace – Subsistence

6. If, having worked your normal conditioned hours that day, you unexpectedly have to work late or sleep at the office and you incur additional costs on an evening meal and/or breakfast you may claim your receipted costs in the normal way (**see Day Subsistence**).

However, you may not claim such expenses where:

- you undertake night duty instead of day duty;
- you sleep at your workplace for your own convenience; or
- your job requires you to be on-call or stand by in addition to your normal day duties.

When required to sleep overnight at your workplace, you may be entitled to claim Hard Lying Allowance (See **Related Link - [Occasional & Temporary Allowances](#)**).

If, because you work late and it is then too late to return home for the night you may stay in a hotel and claim Night Subsistence in accordance with Night Subsistence rules. Such costs should only be incurred after you have discussed and agreed the overnight accommodation with your line manager.

These payments are subject to tax and National Insurance (NI).

Annual Leave – Recall, Cancellation and Postponement

7. If, because of pressing duties, you are recalled from annual leave, you may be reimbursed as follows.

- Any necessary additional travelling expenses.
- Any necessary and actual subsistence costs in accordance with Night Subsistence rules (e.g. when you stay in a hotel because circumstances dictate that it is not possible to stay in your own home);
- Any abortive costs on your holiday arrangements. However, in many cases, such abortive costs may be covered by your travel insurance and where this is so, no claim may be made against MOD.

If you are prevented from going on leave because of duty requirements you may be able to claim any abortive costs that you incur as a result of cancellation or postponement of your holiday plans. However, as stated above, such costs will only be paid if they are not covered by your own travel/holiday insurance. Claims must also be approved by Line Managers in advance and they should only approve claims where they are satisfied that the costs cannot be avoided by the actions of you and/or the department.

These expenses are subject to tax and National Insurance (NI) but are grossed up for the tax liability. However, if you are deemed to be “on duty” from the time you are recalled from leave your travelling expenses are not taxable. Your claim, on **MOD Form 305**, must make this clear.

Attendance at Investitures and Royal Garden Parties

Investitures

8. When attending investitures you may be eligible for assistance towards travel and subsistence expenses for yourself and accompanying relatives. The Civilian Honours Unit will notify you of the level of assistance available.

Royal Garden Parties and Other Officially Sanctioned Ceremonies

9. On an exceptional and concessionary basis, budget managers have discretion to allow some assistance towards travel costs for staff attending Royal Garden Parties and other officially sanctioned ceremonies.

Disruption to Public Transport - Emergency Arrangements

Reimbursement of Additional Travel Costs

10. You are responsible for the cost of travelling to and from work. However, where there is serious disruption to public transport caused by a strike or other industrial action, which results in you incurring unavoidable extra costs, these may be claimed. In such cases of major public transport disruption, it would be usual for management areas to issue guidance to staff on what costs might be claimed, and/or whether you would be expected to walk to work, being that the journey is reasonable and you are in good health. In all cases, however, any claims for costs **must** take full account of season ticket refunds. It is difficult to be precise because individual circumstances vary but, in general terms, you may be entitled to claim as follows.

- if you use public transport your excess costs may be claimed;
- if you use your car instead of public transport, you may claim PTRMMA less your usual home to duty costs (unless you have not been able to obtain a refund/ extension to your season ticket).;
- if you incur extra parking fees these may be refunded subject to the production of receipts;
- if you cycle to work instead of using public transport, you may claim the pedal cycle allowance less your usual home to duty costs (unless you have not been able to obtain a season ticket refund/extension);
- if you normally use your car but travel **extra** distance due to picking up and carrying MOD colleagues to/from work, you may claim PTRMMA to cover the **extra** mileage;
- if you carry passengers to work, you may claim the passenger supplement provided these passengers are not normally carried.

Insurance

11. If you normally use public transport but necessarily use your own vehicle to travel to and from work during the transport emergency, it is your responsibility to ensure that your insurance policy covers you fully – See Related Document Insurance. Equally, if you accept a lift to work, it is your responsibility to safeguard your position to the extent that any insurance claim you may wish to make would be against the driver and/or their insurance company.

Essential Staff – Subsistence Allowance

12. If you have been designated as an **essential** member of staff (*i.e.* you must attend your place of work) and you would be unable to get to work from home because of the transport emergency, you will be expected to stay in temporary accommodation within easy reach of your workplace and claim any costs so incurred. In these circumstances you may claim additional costs as follows:

- When required to sleep in the office, you may be entitled to claim Hard Lying Allowance (see **Related Link - [Occasional & Temporary Allowances](#)**) provided you do not normally work at night and your conditions of service do not require this and, in addition, you may claim for any meals purchased;
- When authorised to stay in hotel-type accommodation you may claim actual receipted costs of B&B, reasonable actuals for meals necessarily taken and IEA or alternately, if booked directly with the hotel, actual receipted costs up to the non-DHRS limit (see **Related Document - [Change of Work Location and travel and subsistence: Rates of allowances, Costs, Rates & Charges](#)**)
- When staying with Family or Friends, you may claim the daily Family and Friends Allowance

The **Related Document - [Change of Work Location and travel and subsistence: Rates of allowances, Costs, Rates & Charges](#)** details the non-DHRS limit and Family and Friends Allowance.

Taxation

13. The allowances referred to above that are paid under the emergency arrangements are **not** taxable.

Public Boards, Royal Commissions and Other Outside Agencies

14. If you are a Chairperson, member, or unpaid witness, appearing before a Royal Commission, Government committee or commission you may be reimbursed the necessary extra costs incurred as a result of carrying out MOD business. This also applies if you are a Non-Executive Director appointed to sit on MOD, Agency and other Management Boards.

If you are a Member of a public board, Royal Commission, Non-Executive Director (NED) *etc.* or witness who uses their own motor vehicle for travel on official business you may be reimbursed the Standard Rate of Motor Mileage Allowance (SRMMA) or the Private Travel Rate of Motor Mileage Allowance (PTRMMA) as appropriate. However, no liability can be accepted by the Department in the event of an accident, damage, injury or death. Consequently, you should ensure you have appropriate insurance cover. Official passengers on identical duties may be carried and the passenger rate claimed subject to the driver being properly insured against the risk of injury or death to passengers. When using trains, the aforementioned categories are entitled to travel First Class. Further guidance is contained in [Task 3](#) Understand Travel Options.

If as member of one of the aforementioned categories you are required to stay

overnight in a hotel, you will be reimbursed actual receipted costs. If as a paid witness (*i.e.* those who are employed by MOD and, therefore, whose attendance is classed as official duty) you are entitled to reimbursement of travel and subsistence expenses in the normal way. All claims are to be submitted on [MOD Form 382](#) - Claim For Fees, Travelling Expenses, Subsistence And Allowances By Civilian Fees Earners.

If you are a fee paid or part-time office holder, any travelling and subsistence expenses paid for journeys between home and the normal place of official duty are subject to tax but may be grossed up by the Department. For the purpose of this regulation an office is a substantive position which has an existence independent of the person who fills it, to which certain duties are attached and the holder would have no employer. As an example, members of a committee, commission, tribunal, *etc.* would be office holders but occasional lecturers would not.

If you are a new appointee you will be notified at the time your engagement is offered whether your fees and expenses are, or are likely to be, taxable. If you are designated as an office holder you will be asked to complete an undertaking on the payment of your travelling expenses.

Payment from Outside Sources

15. If you attend courts or other outside bodies as part of your official duty, either as a witness or in another capacity, you will be paid T&S allowances in accordance with the regulations. However you must surrender to the MOD any form of payment in respect of living or travelling expenses or honoraria received from an outside body. This procedure applies only where an officer is on duty; it does not apply to private attendances such as jury service

Dress, Climatic Clothing and Luggage Allowance

16. The aim of this allowance is to provide you with financial assistance towards clothing or luggage that, because of official duties, it is necessary to buy and you would otherwise not own. In all cases, reimbursement is restricted to 75% of the receipted purchase price, within a maximum ceiling (See **Related Document** - [Change of Work Location and travel and subsistence: Rates of allowances, Costs, Rates & Charges](#) for ceilings).

Claims must be submitted on [PPPA Form 1947](#) (**Related Document**). All payments made under this heading are taxable but do not reckon for superannuation, overtime, shift disturbance or other pay-related purposes.

In all cases, repeat payments will not be permitted where the requirement is because of damage to the original item that the Department would expect to be indemnified by other means (*e.g.* household contents or travel insurance). Further details on eligibility follow;

Dress

17. If you have to attend an official function at which evening dress is mandatory, you may be reimbursed the cost of hire (including accessories) within specified limits. However, where you foresee that there is an official requirement to wear evening dress three times or more, you may purchase suitable clothing. In all cases, reimbursement is taxable and restricted to 75% of the receipted purchase price, within a maximum ceiling.

In view of the infrequent use of the clothing, this concession will not be offered more than once in 10 years. Occasions where invitations could be refused or when you are only “expected” to attend a function do not qualify for assistance.

Climatic Clothing

18. If you are going overseas on a detached duty visit to an area where, due to climatic conditions, special climatic clothing is necessary, you may be eligible for some assistance. It is only intended as a contribution towards the purchase of your essential clothing for duties overseas, and takes into account the residual value. It is not intended for the purchase of clothing that you might reasonably be expected to own for the UK climate (e.g. normal summer or winter clothing).

If you are posted overseas – on PPI or Temporary terms – your entitlements are explained in the **Related Document: [Changing Work Location to or from Overseas Areas](#)**. If you are a uniformed officer you are only entitled to claim for special clothing required during off-duty periods.

Before purchase, you should obtain confirmation from your budget or line manager that the items you wish to purchase are essential and necessary for your visit. In all cases, reimbursement is taxable and restricted to 75% of the receipted purchase price, within a maximum ceiling. Claims will be rejected if you do not provide all appropriate receipts.

There is no minimum qualifying period for assistance with Climatic Clothing, although applications for very short visits (of less than a week) should be carefully considered and scrutinised. A second payment will not be payable within three years of the first except if you visit a different climatic area. Only in exceptional circumstances, and subject to prior approval from your budget manager/line manager, can you claim a further allowance within a shorter interval.

If you are taking part in trials, exercises or other such duties and will be spending long periods in the open during your visit, you are advised to seek the advice of **MOD Defence Clothing IPT (DC IPT)** about the items of clothing.

Climatic Conditions Criteria – Tropical Conditions

19. In general, if you visit an area within the Tropics of Cancer and Capricorn you will qualify for an allowance. The governing factors are the temperature and/or the humidity at the particular time of the year of your visit. You may claim the allowance if the average daily temperature of the area you are to visit is over 27°C or 25°C where the humidity exceeds 80 per cent. You should refer to ‘The World Weather Guide’, as recommended by The Meteorological Office, or to PPPA if in

doubt. However, full account should be taken of the actual working conditions and temperatures/humidity experienced. For example, while the outside temperature/humidity could be oppressive, hotel and office accommodation and transport might be air conditioned or climate controlled. Consequently, for the purposes of official duties, there may be no case for climatic clothing.

As a general guide, if you are a male officer a lightweight suit (or safari suit) may be appropriate, although a lightweight jacket worn with ordinary weight trousers might suffice for very short visits. If your visit is prolonged say for a month or so, or involves a great deal of travelling, an additional pair of lightweight trousers or a suit may be needed. If you are a female officer, one or two lightweight dresses or a lightweight trouser suit, may be appropriate. However, the cost of one or two cotton dresses or an additional trouser suit may also be considered if your visit is to be prolonged for say, one month or more, or where a great deal of travelling is involved.

Climatic Conditions Criteria – Arctic Conditions

20. In general, if you visit an area with an average daily temperature of 1°C or less, you will qualify for Climatic Clothing Allowance. You should refer to 'The World Weather Guide' as recommended by The Meteorological Office, or to PPPA if in doubt. If you cannot obtain a loan as outlined above, Climatic Clothing Allowance may be payable for the following:

- If the duty is to be mainly indoors: an outer garment, footwear and gloves
- If the duty is to be mainly outdoors: as above plus a hat or ear muffs and thermal underwear

If suitable clothing is hired costs can be reclaimed by submitting [PPPA Form 1947 \(Related Document\)](#) to PPPA. If suitable clothing is unavailable for hiring, then consideration may be given to allowing assistance with Climatic Clothing.

Authorisation

21. Your budget or line manager is responsible for ensuring that the items claimed under Climatic Clothing are both essential and necessary. Your budget or line manager is also responsible for authorising your claim if you are a uniformed officer requiring special clothing off duty. In exceptional circumstances, a budget or line manager may exercise discretion when considering payment of Climatic Clothing Allowance, if it is felt that other climatic conditions relevant to the area need to be considered. For example this might be because known wind chill factors take the normal daily temperature below 1°C.

Luggage

22. This is intended to contribute towards the cost of one or two pieces of suitable, essential luggage required for detached duty visits overseas (e.g. a hard shelled suitcase or a suit carrier) and takes into account the residual value such items will have. It should not be claimed if you already own serviceable luggage that is suitable for the duty visit or you are provided with officially supplied luggage.

You may only claim it if you have to travel overseas frequently (3 or more times a year) on detached duty visits. In all cases, reimbursement is taxable and restricted to 75% of the receipted purchase price, within a maximum ceiling. You should, before purchase, obtain confirmation from your budget or line manager that the items you wish to purchase are essential. Claims that are not supported by receipts or are clearly excessive in expense will be rejected.

A second or subsequent Luggage Allowance will not normally be paid within 2 years of a previous payment. Only in exceptional circumstances, and subject to prior approval from the budget or line manager, can you claim for a shorter period.

You are responsible for ensuring that purchase(s) are appropriate to the duty visit being undertaken and the luggage is durable, adequate for your needs (and no more) and reasonably priced.

Visits to Operational Theatres

23. If you are undertaking a Detached Duty visit to an Operational Area you should claim Travel and Subsistence allowances in the normal manner. Ordinarily you will probably not incur any food or accommodation costs. So, apart from Incidental Expenses Allowance, claims for Travel and Subsistence will probably be minimal. However, where you are required to stay overnight in accommodation where conditions are so rudimentary that living/sleeping could be considered as hardship, you may be eligible for Hardlying Allowance (See the **Related Link - [Occasional & Temporary Allowances](#)** for further details). When visiting Operational Areas, you will also have to undertake some additional preparatory work (e.g. medical clearance, kitting). So, before undertaking the visit, you should approach PJHQ for further advice.

If you are posted on an Operational Tour, you should go to People Services, Internal Recruitment and moving posts internally, **[Support to Operations](#)** – **Related Link.**

Hospitalisation during a Detached Duty Visit - Visits by Spouses/Partners and Close Relatives

24. There may be an occasion when you suffer an accident or fall ill whilst away from home and the normal place of work whilst on detached duty. If the condition is life-threatening and results in hospitalisation, assistance may be offered to enable close family members to visit you.

The assistance is dependent upon satisfying all of the following criteria:

- a. A medical opinion must be available to show that the condition is life-threatening.
- b. You cannot be transferred to a hospital near home.
- c. The payment of travel and subsistence costs must be authorised (in advance wherever possible) by the welfare adviser or your line manager acting with the advice of the welfare adviser.
- d. Reimbursement of travel and subsistence costs will be limited to no more

than two of your close family members. In this context close family members means your spouse or partner, parents or legal guardians, children, grandparents, siblings and parents-in-law. Where your spouse or partner would otherwise visit alone, he/she can elect to be accompanied by a close friend who is there to offer emotional support.

The above arrangements apply when you have a UK permanent duty station and are on detached duty within the UK. If you are on detached duty at an overseas location or are serving overseas and are on detached duty to the UK, you will be covered by existing provisions contained in the PRG on Changing Work Location To or From Overseas – **Related Document - [Healthcare, Welfare and Compassionate Travel while Overseas](#)**.

Assistance available

25. A visit of up to seven days duration can be authorised and the following costs will be met:

- *Travel costs*: travel between the home and the detached duty location/hospital – public transport fares at standard class or motor mileage at the Private Travel Rate (but no passenger supplement will be paid). Daily travel costs between the hotel and hospital will not be paid.
- *Hotel costs*: actual B&B costs up to £56 per person per night.
- *Meal costs*: actual reasonable meal costs for lunch and dinner.
- *Incidental costs*: these will not be reimbursed.

Where it is a life-threatening condition and a move to a hospital near home is not feasible, a second visit can be authorised after two weeks. Another visit can also be permitted if the condition worsens and death becomes imminent.

Claiming

26. Claims should be submitted to PPPA for payment using [MOD Form 1108](#). Given that you might not be in a position to claim the expenses, the responsible welfare adviser will be able to submit the claim on your behalf. Where the claim is for payment into an account other than the employee's own (e.g. where the spouse has a separate account from the officer) the welfare officer will obtain the relevant account details. These costs will fall to local budgets and should be allocated to PDA002.

Keeping others informed

27. It is important that you make the necessary arrangements to keep your line manager and family informed of your whereabouts. When you go on detached duty you should always ensure that your line manager and spouse/partner or family has your contact details at the detached duty location. You should also ensure your family is aware of the mechanisms MOD has put in place for providing

assistance in the event of accident or serious illness as set out in this instruction. Finally, you must keep your next of kin and emergency contact details up to date on PeopleSoft HRMS.

TIPS HINTS FAQs

1. I am in the MOD and have to attend an interview for a new job. Can I be reimbursed my attendance costs?

If you are attending a promotion and/or selection interview, etc you will be on official duty and may be reimbursed travel and subsistence expenses under the normal rules.

2. Can I claim for Pet Care costs as a result of a detached duty visit?

No. The responsibility for the care of pets is regarded as a personal responsibility and any costs incurred as a result of a detached duty visit will not be met by the Department.

3. I am a TU representative. Who pays for my Travel & Subsistence?

TLBs are responsible for the funding of Travel & Subsistence (T&S) costs for their accredited representatives with 100% Facilities Time (FT) when carrying out ER duties. Payments will be in accordance with normal MoD regulations and audit requirements.

TUs are normally responsible for the T&S costs for TU representatives with less than 100% FT. However, TLBs/TF/Agencies, at their discretion, may agree to fund T&S costs for TU representatives on less than 100% FT for particular ER events or meetings.

The TUs are responsible for the T&S of their accredited representatives carrying out TU activities.

4. My overnight accommodation was very rudimentary and caused me hardship.

You may be eligible for Hardlyng Allowance. See the **Related Link - [Occasional & Temporary Allowances](#)** for further details.

FOR YOU AS A MANAGER

WHAT YOU NEED TO KNOW

1. This Task details a number of miscellaneous areas where Travel and Subsistence type arrangements exist. Most of them require a judgement or consultation with either the Line or Budget Manager. That so, you will need to familiarise yourself with the appropriate regulations so that you are able to judge whether your employee is eligible or you are able to authorise their expenditure.

Candidates for Ministry of Defence Posts

2. Ordinarily external candidates (i.e. non-civil service) candidates for MOD posts attending a written examination, interview or medical examination do not have their expenses met. However, where you feel it is necessary, and provided you offer it at the outset of the advertisement, you may then offer to reimburse their reasonable travel expenses. For example; this may be because the interview is being conducted at a remote establishment or it might be an added inducement to attract applicants to an intractable vacancy. Where travel costs are offered, assistance must be limited to within the UK and as follows;

- Actual public transport fares at standard/economy class only (regardless of the Pay Band/grade for which the interview is being held); or
- Motor mileage allowance at the private travel rate or public transport costs if less.

Candidates living abroad may only claim travel costs from the place of landing in the UK.

In very exceptional circumstances and where there is a genuine need to retain the ability to offer overnight accommodation costs to candidates, business areas may consider the option, where other alternatives may not achieve the desired result. For example; where an interview/assessment encompasses a longer period (2 days) or where candidates are expected to undertake lengthy travel to the chosen location.

Visiting the MOD - Potential Recruits for MOD Employment

3. Where you feel it is necessary you may offer assistance with travel and subsistence expenses to potential recruits, e.g. undergraduates and postgraduates visiting offices and establishments to see the kind of work in which they are interested, within the aforementioned restrictions. However, there should be a genuine and realistic expectation that the individual(s) assisted in this way will apply for MOD appointments.

MOD Candidates

4. MOD employees attending internal promotion and/or selection interview or assessment centres, are on official duty and may be reimbursed their travel and subsistence expenses under the normal rules. Attendance at an external selection interview/event is not regarded as official duty and will be treated in the same way as if the interview with any other external organisation. Accordingly time spent travelling and attending must be accounted through annual leave and no costs or expenses will be paid except where offered as part of the external recruitment literature/invitation to interview. Employees on Special Unpaid Leave who reside, or have been living, overseas may only claim travel costs from the place of landing in the UK.

Fee or Part-time Office Holder – New Appointees.

5. All new appointees are to be notified at the time the engagement is offered whether their fees and expenses are, or likely to be, taxable and it is necessary for those designated as office holders to complete an undertaking on the lines of the

Related document : [Civilian Detached Duty Expenses - Draft Letter of Explanation to Part-time Office Holder – New Appointees](#)

6. You should ensure that the new appointee has received and completed the form. Any variation of the draft must be cleared with the relevant inspector of Taxes. On receipt of the signed agreement, a copy should be sent to PPPA. All claims forwarded for payment must state whether such an undertaking has been completed. Individual part-time office holders are responsible for informing HM Revenue & Customs of expenses received under these arrangements and the amounts paid in each. The MOD will eventually account to the HMR&C in a single sum for the tax on the grossed-up equivalent of all payments made in that year. Where it is not possible to identify a normal place of duty the place at which the meeting is held is to be taken as such and all travelling expenses will be taxable.