

# HS2 Ltd Travel and Subsistence Policy

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## 1. Purpose

This policy applies to all colleagues working within HS2 Ltd, including employees, secondees, agency and interim staff as well as Board and Panel members

This policy applies to all expenses incurred, whether reclaimed through the expenses process, paid for by corporate credit card, procurement card, or by invoice via the purchase ledger. Failure to follow these rules may result in expense claims being refused and may lead to disciplinary action.

All staff travelling on HS2 Ltd business should make themselves aware of these guidelines. Should you have any questions or require further advice, please discuss with the Finance team.

## 2. Principles

Our policy is to reimburse you for all reasonable expenses incurred in the performance of your duties for HS2 Ltd. You are expected neither to gain nor lose financially from the expenses process. It is important that everyone understands the basis on which expenses should be incurred and the limits and conditions that are attached to reimbursement.

As a high profile, public organisation, we all have an obligation to manage our travel and other expenses prudently and responsibly. Be aware that it is an essential requirement when you incur expenses that you get best value for money.

In this context, you must:

- ensure that the costs you incur whilst on HS2 Ltd business are reasonable and are in accordance with the policies set out in this document;
- make travel arrangements that are consistent with business needs, will accomplish business objectives in a cost-efficient manner and are within agreed budgets (only travel where there is an essential need for the journey);
- wherever possible you should choose public transport –hplan and book your journeys so that maximum advantage can be taken of early booking discounts (your expenses may not be reimbursed if you disregard HS2 Ltd’s preferred methods of booking travel);

- obtain authorisation for significant travel or other expenses from your Head of Department before a commitment to spend is made, in particular, approval for spend of over £750 on any journey or event and all foreign travel must be approved before the expenditure is committed; and
- provide sufficient detail on why the expense was incurred (in particular for taxis, travel, and hospitality).

HS2 Ltd's responsibility is to ensure that you are reimbursed for compliant and appropriate business expenses (as set out in this policy) on a timely basis. HS2 reserves the right not to meet claims submitted more than three months after they were incurred unless there are valid reasons given for a late claim. HS2 Ltd reserves the right to not pay (or to reclaim if already paid) any expenses that are regarded as unreasonable.

### 3. Travel

Official travel is defined as travel you need to make on official business away from your normal workplace(s). Your normal workplace is defined in your contract of employment. Your journey between your home and your normal workplace(s) is not official travel and these costs must not be claimed.

You should only travel if your journey is the best way to achieve your business objective and it cannot be achieved by some other means e.g. teleconference or video conference.

If you do travel, you must use public transport wherever practicable. Travel should be in standard or economy class in all but exceptional circumstances and where the necessary approvals have been obtained. It should be remembered that the public perception of staff travelling in first/business class can create a poor impression of the organisation and may be subject to public scrutiny.

### 3.1 Type of Transport

Table 1 Type of Transport

<p>Train</p>	<p>All train journeys should be undertaken by standard class and should make best use of available discounts (e.g. advance ticket, day returns). Please plan your journey to take advantage.</p> <p>Staff may travel first class by rail if this is the cheapest option available on the required train. However, travelling in first class can create a poor impression it should be remembered that claims may be subject to public scrutiny.</p> <p>Other than in exceptional circumstances, tickets must only be booked through the HS2 Ltd official travel supplier (Redfern). This can be done by contacting the HS2 Ltd Travel Booking Coordinator who will arrange the booking. When tickets are booked through Redfern there will be no personal expenses to reclaim.</p>
<p>Air</p>	<p>Flights may be taken within the UK or internationally, where it represents better value for money or use of time. All flights should be undertaken by economy class unless there is a compelling reason to travel with a different class of air ticket. The class of air ticket that you can use will depend on the overall cost, relative convenience and duration of the flight. It is the responsibility of yourself, your line manager and Director to ensure that the most appropriate class of ticket is used.</p> <p>You must adopt sensible travel planning practices and early booking to minimise the cost of air travel.</p> <p>All air travel requires prior authorisation of your Director or in his/her absence the Chief Executive.</p> <p>Tickets must only be booked through the HS2 Ltd official travel supplier (Redfern). This can be done by contacting the HS2 Ltd Travel Booking Coordinator who will arrange the booking. When tickets are booked through Redfern there will be no personal expenses to reclaim.</p>
<p>Bus/Underground</p>	<p>The costs of underground, bus and coach fares used for official travel will be reimbursed. A receipt or Oyster Card journey history log (available from Oyster online) must be obtained as proof of travel.</p>
<p>Template no.:</p>	

<p>Taxis and mini-cabs</p>	<p>You will normally be expected to travel by public transport. However, you are entitled to use a taxi where it is impractical to use public transport, where public transport would take significantly longer than a taxi, or where it is more cost effective (e.g. when travelling in a group).</p> <p>A receipt must be provided to support any expense claim in respect of a taxi journey undertaken and details of the journey should be fully listed on the expense claim form. Failure to provide sufficient justification for the use of a taxi may result in the claim being disallowed.</p> <p>Taxi journeys between home and office are not reimbursable except in exceptional circumstances and subject to prior approval by the Head of Department. Please be aware that these claims may be subject to tax deduction.</p> <p>In the event of out of hours working finishing beyond 21:00 (and where it is not reasonable to use public transport) you are, with approval from your Head of Department, allowed to incur and reclaim the cost of a taxi fare from the office to the employee's home. Reimbursement will only be allowable where:</p> <p>such out of hours working occurs irregularly, and</p> <p>it would be unreasonable, for reasons of personal safety or staff welfare, to use public transport; or</p> <p>if public transport is sporadic and unreliable or not available when you start/finish work.</p>
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<p>Hire Cars</p>	<p>If it is not possible, or if it is inefficient (in terms of cost or time), to use public transport, the use of a hire car may be authorised by your line manager (where the use of a hire car is the most cost effective option) or the Director of Finance Operations. However, consideration should be given to 'green' issues before car use is authorised. If a car is used as the only viable option, car sharing should always be considered.</p> <p>The vehicle is hired solely for conducting HS2 Ltd business. Using hire cars for personal use is not permitted.</p> <p>When using a hire car you are entitled to be reimbursed the unavoidable expenses of parking, tolls, congestion charging, and fuel. You must at all times obey the law and drive with due care and attention. You are personally liable for any parking fines, penalty charge notices, and the cost and personal/legal implications of any traffic offences.</p> <p>Before driving, <b>you must</b> familiarise yourself with HS2 Ltd's driving policy (document No: HS2-HS2-HS-POL-000-000002) and ensure that your driving is safe for you and other road users.</p> <p>The driving policy also identifies that all journeys should be properly planned. Drivers should familiarise themselves with the standard 'Driving at Work Risk Assessment' (HS2-HS2-HS-ASM-000-000008). Where there are specific hazards or risks not included in this standard risk assessment then a risk assessment needs to be completed capturing these specific risks. If a risk assessment is required, please consult the Health and Safety team.</p> <p>Hire cars must be booked through the HS2 Ltd official hire car provider (Enterprise). This can be done by contacting the HS2 Ltd Travel Booking Coordinator who will arrange the booking and will provide the terms and conditions of hire.</p>
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<p>Personal Transport (Car and Motorcycle)</p>	<p>If it is not possible or if it is inefficient, in terms of cost or time, to use public transport then the use of a privately owned vehicle for work purposes may be used. This may be appropriate where client sites are not readily accessible by public transport, equipment or luggage must be conveyed or it is otherwise more efficient or economic than public transport.</p> <p>Consideration should be given to 'green' issues before vehicle use is authorised. If a car is used as the only viable option, car sharing should always be considered. It is important to note that the onus is on the person who is using a personal vehicle to:</p> <p>provide proof that you meet HS2's requirements for the vehicle including insurance for business travel (see criteria in Annex B); and</p> <p>gain approval from your Head of Department or the Director of Finance Operations to use the vehicle for work purposes.</p> <p>Before driving, you must familiarise yourself with HS2 Ltd's Driving Policy (document No: HS2-HS2-HS-POL-000-000002), complete the Drivers Declaration form (appendix A of the Driving Policy), and provide the Director of Finance Operations with a copy of the signed Drivers Declaration and copy of the valid vehicle insurance (covering business travel).</p> <p>The driving policy also identifies that all journeys should be properly planned. Drivers should familiarise themselves with the standard 'Driving at Work Risk Assessment' (HS2-HS2-HS-ASM-000-000008). Where there are specific hazards or risks not included in this standard risk assessment then a risk assessment needs to be completed capturing these specific risks. If a risk assessment is required, please consult the Health and Safety team.</p>
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### 3.2 Travel insurance

There are strict rules covering government bodies use of insurance, therefore, travel insurance for overseas business trips and business trips within the UK is considered on a case by case basis. Please see the Director of Finance Operations for further information.

## 4. Accommodation and Meals

### 4.1 Hotel Accommodation

Accommodation costs will be reimbursed when you are travelling or engaged on HS2 Ltd's business and it is not practical for you to return home. In all but exceptional circumstances, you must obtain prior approval from your Head of Department. See Appendix A for rates (including flat rate allowance for staying with friends/ relatives).

This amount will entitle you to reasonable standard accommodation i.e. a room with en suite facilities, TV, telephone and tea/coffee making facilities. You should stay within the indicative rate. Where you fall outside the indicative amount, you must provide an accompanying explanation and obtain prior approval from your Head of Department.

If payment is not made using a corporate credit or procurement card you must settle your hotel bill personally and submit an expense claim form in respect of the expenses incurred in the performance of your duties. Your expense claim should be supported by original VAT receipts. Staff are required to ask the hotel to provide itemised bills showing all expenses.

Hotels should be booked through the HS2 Ltd official Hotel provider (Redfern). This can be done by contacting the HS2 Ltd Travel Booking Coordinator who will arrange the booking.

### 4.2 Daily Allowances

If you choose to stay with friends or family rather than staying in a hotel when you are required to stay away from home for work purposes, then, with the prior approval of your Head of Department, you can claim an allowance of up to £30 per night to recompense the householder for meals and lodging. In these circumstances you cannot also claim for any actual costs of meals and accommodation.

You are entitled to claim a daily amount of £5 per night to cover personal incidental expenses incurred when travelling on HS2 Ltd business in the UK. If you are travelling on HS2 Ltd business outside the UK, you are entitled to claim a daily amount of £10 per night to cover such personal incidental expenses. This allowance should be included on the expense claim form and it should be clearly noted how many daily amounts are being claimed.

## 4.3 Additional Expenses

Any additional expenses expected to be incurred and reimbursed on long trips or trips extending over a weekend must be approved by your Head of Department before the trip starts. Please note that the reimbursement of any expenses over and above those provided for in this document is likely to give rise to a taxable expense.

## 5. Meal and Refreshments

When you stay overnight in a hotel on the HS2 Ltd's business, you may claim reimbursement of the actual cost of dinner and non-alcohol drink. Remember that you are responsible for ensuring that any claims are prudent, reasonable, and are within the limits set out in Annex A. Any excessive claims will be disallowed.

You are entitled to purchase food/drinks if you are working away from your normal workplace(s) on official business and need to purchase a meal or meals (including snacks, soft drinks and non-alcoholic beverages). See Annex A for the rates. You are entitled to claim for meals as follows:

- 5-10 hours – one meal
- 10-12 hours - two meals
- Over 12 hours - three meals

You cannot claim any expenses where the meal(s) are taken at home or the meal(s) are provided by a third party at no cost to you.

For pre-planned late night working within HS2 offices, specific subsistence entitlements will apply. If employees finish after 20.00hrs, they may be entitled to a late evening meal for which they can claim up to £15. This entitlement is for use in exceptional circumstances only and with the approval of the Head of Department.

## 6. Other Business Expenses

### 6.1 General expenses

It is not possible to identify and categorise (as reimbursable or not) all of the types of business travel or accommodation expense that may occur. You should apply both common-sense and the general policy guidelines. The table below indicates some examples:

Table 2: General Expenses

Normally reimbursable	Normally not reimbursable
Road or bridge tolls	Traffic or other fines
Foreign exchange commission	Movies and other personal entertainment
Business fax and phone charges	Child care
Work related inoculations	Hair stylist or barber
Visas required for business travel	Inoculations/Visa and Passport costs for family members accompanying an employee on HS2 Ltd business WHY WOULD THIS HAPPEN
London Congestion Charge	Clothing and Toiletries
Internet access or fax calls from hotels related to business	Alcoholic drinks
Remote dial-in connection	Fitness facility costs
Personal phone calls within the daily allowance for incidental expenses	Laundry
	Newspapers or magazine

## 6.2 Business Hospitality

Business hospitality is the provision of hospitality to any individuals who are not employees of HS2 Ltd. Where it is a genuine business occasion such as a working lunch, or similar event where business is formally discussed, you may reclaim the costs of reasonable business hospitality on the basis that you have received prior approval from your Head of Department to incur the expenses. A maximum limit of £10/head for attendees at the event is considered reasonable; however, when catering for larger meetings the cost per head cost would be expected to be significantly lower.

It is essential that any expenses incurred are reasonable in nature, and will not cause any detriment to HS2 Ltd's reputation or image. The cost of any alcoholic drinks cannot be reclaimed unless agreed in advance by the Chief Executive or the Director of Finance and Corporate Services. All claims submitted in respect of expenses incurred for the purposes of business hospitality must:

- Be fully supported by receipts
- Clearly identify the names and employing organisation of all participating individuals
- Be clearly recorded as business hospitality expenses
- Include all associated expenses (for example, travel costs incurred getting to/returning from the event)
- Clearly provide reasons for the business hospitality expense

### 6.3 Staff Hospitality

In line with government policy, hospitality provided to colleagues using public funds is generally considered inappropriate and likely to be a breach of the 'Managing Public Money' guidance issued by HM Treasury .

Where it is proposed that HS2 Ltd provides hospitality, it should be based on a clear written case and approved by the Chief Executive, a member of the Executive Team or the Head of Finance and be compliant with the HS2 Ltd Gifts and Hospitality Policy (HS2-HS2-FN-POL-000-000016). Those offering the hospitality must take into account the good standing and reputation of HS2 Ltd as a public body.

Hospitality for staff is not allowed except as part of team building or training events. You may reclaim the costs on the basis that the expenses incurred per member of staff are within an approved budget and are reasonable in nature, and will not cause any detriment to the HS2 Ltd's reputation or image

All claims submitted in respect of expenses incurred for the purposes of staff hospitality must:

- Be fully supported by full VAT receipts
- Clearly identify the names of all participating individuals
- Be clearly recorded as staff hospitality expenses

- Include all associated expenses (for example, travel costs incurred getting to/returning from the event)
- Clearly provide reasons for the business hospitality expense

## 6.4 Travel costs of spouse/partners/family members

Spouses, partners and other family members are not permitted to travel with you at HS2 Ltd's expense unless prior approval has been obtained from your appropriate Head of Department. Please note that such approval will generally only be given in exceptional circumstances, for example, if it is considered that the presence of your spouse/partner/other family members is essential to your satisfactory performance of the particular duties. Please note that the reimbursement of such expenses will give rise to a taxable expense.

## 6.5 HS2 Ltd-provided mobile phones

The provision to an HS2 Ltd employee of an HS2 Ltd-provided mobile phone or blackberry device does not attract any tax liability for the employee.

Phone bills will be monitored on a regular basis. Reasonable, but limited, use for personal calls is acceptable. Employees will however be required to reimburse HS2 Ltd for all personal calls, inclusive of VAT, made from HS2 Ltd devices, where it is considered that the level of personal use is unreasonable.

Reimbursement to HS2 Ltd of personal calls made from an HS2 Ltd device may be effected in one of two ways:

If you are submitting an expense claim form for other expenses in the particular period, you should deduct the cost of personal calls inclusive of VAT from the total value of your other expenses, or

If you are not submitting an expense claim form for other expenses in the particular period, payment for all personal calls plus the VAT due on these calls should be made via a cheque made payable to HS2 Ltd and should be returned to HS2 Ltd Finance marked for the attention of the Director of Finance Operations.

## 6.6 Personal mobile phones

If you use a personal mobile phone for business calls, you may claim reimbursement of the actual cost of any business calls you have made, but you may not claim the cost of phone or line rental. An expense form must be submitted with an itemised phone bill, which clearly identifies the business calls you are claiming.

## 6.7 Training

If you attend a training event endorsed by your line manager and approved by the Learning and Development Team, and you are asked to pay the cost of the training event directly, then you may claim reimbursement of the cost incurred. Associated travel and accommodation expenses incurred directly by you may be claimed, with prior approval from your line manager. You will need an invoice or other appropriate proof of expenditure to make such a claim. Please refer to the Learning, Development and Study Leave Policy (HS2-HS2-HR-POL-000-000026) for further information or contact the Learning and Development Team directly for guidance.

## 6.8 Professional Memberships

HS2 Ltd has a separate policy for claiming the cost of subscriptions to a relevant professional body. See the Learning, Development and Study Leave Policy (HS2-HS2-HR-POL-000-000026) for further information.

## 6.9 Miscellaneous business expenses

Staff may claim the cost of postage, telephone calls, faxes, internet access and other incidental business expenditure on company business on the basis of evidence of the actual costs incurred.

# 7. Claiming Expenses

HS2 Ltd will only reimburse a member of staff for legitimate expenses once the member of staff has satisfactorily completed an official expenses claim form, and has complied with the authorisation process.

Before claiming expenses for the first time you will need to complete the Bank Details form and submit to the Finance Team. See the 'HS2 Staff Form – Bank Details' HS2-HS2-FN-TEM-000-000002).

With effect from 1 December 2014, as part of HS2's transition to online management of transactions, expenses to be claimed must be input to an Excel-based Expenses Claim Form and emailed with a scanned copy of the supporting receipts to your line manager.

The procedure for claiming expenses is as follows:

- You must ensure that you input your expenses on the Excel-based Expenses Claim Form, accurately, honestly and in line with these guidelines. You can access a copy of the Expenses Claim Form on eB (ref no. HS2-HS2-FN-TEM-000-000001) or via the [Finance Home Page](#) on Interchange.

- It is your responsibility to complete the Expenses Claim Form, and email the form (together with a scanned copy of receipts) to your line manager in the first instance for approval. If your line manager does not have the required level of financial approval to authorise the claim, they will need to forward the claim to a more senior manager within your area of business.
- There is no requirement for you to keep a copy of your claim documentation although you may find it helpful for your HMRC/P11D records.
- Once authorised, the Expenses Claim Form and supported scanned receipts should be emailed to Finance at [HS2Expenses@hs2.org.uk](mailto:HS2Expenses@hs2.org.uk).
- Financial delegations for the signing of expenses are in accordance with HS2 Ltd delegated authorities. A copy of the HS2 Ltd delegation matrix can be obtained from the Finance Team.
- You should normally only claim your own expenses, not those of your colleagues. In circumstances where it is unavoidable (e.g. hospitality), the most senior member of staff present is responsible for claiming the expense.

Guidance with regard to supporting receipts:

- You must always submit receipts to support your expense claim or, where a receipt is not available an alternative appropriate proof of expenditure. You must also explain the nature and purpose of the expense i.e. you must explain why an expense was incurred as well as what the expense was.
- With effect from 1 December 2014, receipts supporting your expense claim should be scanned and attached with the Excel claim form. If you are working away from the office and do not have access to a scanner or cannot photograph your receipts, you may still post/hand in a hard copy of the expenses claim form to the Accounts Payable Team, Finance Department, 18<sup>th</sup> Floor, One Canada Square.
- Where receipts cannot be obtained (for example, when an Oyster card is used for business travel), you must include a note on the Expenses Claim Form of the business-related meeting you attended and the reason for the meeting. An Oyster journey history form should be scanned and attached with the claim if available.



- You must ensure that receipts are VAT receipts wherever VAT is payable (a VAT receipt shows the VAT paid and has the VAT registration number of the person or organisation in receipt of the payment). Please note that credit card receipts do not enable HS2 to record VAT correctly.

The following guidance applies to the authorising manager:

Once you have reviewed and authorised the claim, you should forward the Excel Expenses Claim Form together with any scanned receipts / supporting documents to [HS2Expenses@hs2.org.uk](mailto:HS2Expenses@hs2.org.uk).

In your covering email you should state your approval of the claim, the name of the person claiming the expenses, and the amount authorised for reimbursement.

The following rules are applicable to Directors and Board members expenses only:

- Executive Team members can self-certify up to £250 of travel and subsistence expenses. No other members of staff can self-certify travel and subsistence expenses.
- Above this limit, Directors' expenses are approved by the Director of Finance and Corporate Services or Chief Executive. The Chief Executive's expenses are reviewed and approved by the Head of Finance to ensure they are in line with policy.
- Board members expenses are reviewed and approved by the Director of Finance Operations to ensure they are in line with policy.

All expense claims (including Directors' and Board members' expenses) are subject to a quarterly review by an independent member of HS2 Ltd's Finance team. If additional clarification is required as a result of the review, HS2 Ltd Finance will contact the individual concerned to obtain any additional information deemed necessary to be held on file.

It is the responsibility of those authorising expense claims to satisfy themselves that:

- all expenses claimed were actually, properly, and necessarily incurred by the employee whilst on the authorised business of HS2 Ltd;
- the expenditure is compliant with this policy, appropriate, and represents value for money; and
- there is a justifiable business need for the expense incurred.

Expenses incurred on corporate credit card or procurement card are governed by the Credit Card Policy and Government Procurement Card Policy respectively.

## 8. Receipts

As documented above, receipts for all expenditure must be obtained and included with your expenses claim as a scanned attachment for future reference by Finance, for audit purposes, or inspection by HMRC. Finance will retain these receipts (for the current year and preceding three years).

Where occasionally it is not possible to provide receipts or travel tickets - for instance if you use a vending machine or when the travel ticket is retained by the operator – you must keep a note of the reason why your travel ticket or receipt is not available and enter a written explanation on the expense claim form...

## Appendix A – UK and overseas rates

Note: Except where flat rates are paid, you can only claim the actual expenses you incur up to the limits set by indicative ceilings (and you must provide receipts to support your claims).

UK RATES	
Meal Rates (no alcohol permitted in the claim)	Breakfast £10.00 Lunch £10.00 Dinner £25.00
Accommodation	Within London - £140 per night Outside of London - £100 per night Staying with friends or relatives (all areas) - £30 per night (flat rate)
Incidentals	£5 per night (flat rate)
OVERSEAS RATES	
Meal Rates (no alcohol permitted in the claim)	There are no set rates for meals, though you should not spend more than is reasonable for meal given your location and circumstances. The UK figures should be used as a guide.
Accommodation	While there are no set rates for accommodation, you should seek value for money. The UK figures should be used as a guide.
Incidentals	£10 per night (flat rate)

# Appendix B - Use of privately owned motor vehicles for UK travel

## 1 Conditions

You must not use a vehicle for official travel unless you satisfy HS2's ownership, insurance and documentation requirements. Before using a personal vehicle for business purposes you must complete the 'Drivers Declaration Form' (HS2-HS2-HS-FRM-000-000001) and submit it to the Head of Finance for approval (or the Chief Executive if the Head of Finance is absent) and be able to demonstrate that you meet the criteria in section 1 below.

### 1.1 Ownership

The vehicle ownership requirements are:

- a. the vehicle is owned by you or being purchased by you on credit terms and is registered in your name;
- b. the vehicle has been hired by you for your private use; or
- c. the vehicle is not registered in your name but is in your lawful possession where you have permission from the owner to use the vehicle and have adequate insurance cover.

### 1.2 Insurance

To be eligible to claim any motor mileage allowance you must ensure that your private motor vehicle insurance policy contains either:

- a. a clause permitting the use of the vehicle by you in person in connection with your business; or
- b. where the vehicle is not registered in your name, has a clause specifically permitting use of the vehicle by you.

To claim motor mileage allowance you must have a comprehensive insurance policy covering damage to or loss of the vehicle. Your private motor vehicle insurance policy must meet the statutory requirements set out in Part IV of the Road Traffic Act 1988. In summary, that is cover for any liability in respect of:

- a. bodily injury to or death of third parties;
- b. bodily injury or death of any passengers and with cover equal to or exceeding the statutory minimum requirement of £250,000; and

- c. damage to the property of third parties and/or passengers.

### 1.3 Other documentation

In addition to the ownership and insurance sections any privately owned vehicle used by you on official business must comply with all other requirements for use on the public roads including having a current vehicle excise duty disc and where necessary a current MOT test certificate. You must also have a current driving licence that entitles you to drive the vehicle.

## 2 Expenses

### 2.1 Motor mileage allowance

You are entitled to be paid motor mileage allowance either at public transport rate (PTR) or at the standard mileage rate (SMR).

If you could reasonably have used public transport for the journey in question, you must claim the PTR. You may claim the SMR if:

- a. there is no public transport available for the journey;
- b. it is not practical to use public transport for the journey;
- c. you need to carry heavy equipment; or
- d. you have a requirement that makes the use of public transport difficult.

### 2.2 Motor mileage rates – motor cars and vans

- a. Public transport rate (all mileage) = 25p per mile
- b. Standard mileage rate:
  - Higher (first 10,000 miles) = 45p per mile
  - Lower (above 10,000 miles) = 25p per mile

You should take note of the odometer readings at the start and end of your journey to work out the number of miles travelled (rounding down to the nearest mile).

Note these rates also cover fuel costs you incur.

## 2.3 Passenger supplement

If you are paid PTR or SMR, you are entitled to be paid an additional allowance for carrying one or more passengers on your journey if the passengers would have otherwise been entitled to reimbursement of official business travel costs themselves under the terms and conditions set out in this policy.

- Car or van only, per passenger = 5p per business mile

## 2.4 Motor cycles and motor cycle combinations

You are entitled to be paid a mileage allowance if you use a motor cycle for official travel. The current rate to which you are entitled to be reimbursed is:

- Motor cycles and motor cycle combinations = 24p per mile

## 2.5 Parking, garaging and tolls

You are entitled to be reimbursed the costs of unavoidable expenses of parking, garaging and tolls. However you are personally liable for any parking fines you incur.

## 2.6 Congestion charging

You are entitled to be reimbursed the costs of any congestion charges unavoidably incurred whilst on official business.

## 2.7 Traffic offences

You are responsible for the cost of any traffic offences you incur while travelling in your own vehicle.