BUSINESS TRAVEL AND EXPENSES STANDARD OPERATING PROCEDURE (SOP)

STANDARD OPERATING PROCEDURE	
REFERENCE.	SOP/241/10
PROTECTIVE MARKING	NOT PROTECTIVELY MARKED
PORTFOLIO	Finance & Corporate Services
OWNER	Director of Finance and Corporate Services
START DATE	23 September 2010
REVIEW DATE	January 2011
THIS POLICY REPLACES:	This updated SOP replaces the former version published January 2009 (SOP/155/08). This had previously replaced the version published on 4 April 2006.

VERSION	DATE	REASON FOR AMENDMENT	AMENDED BY
1.2	JAN 2009	N/A	Michael Furness Laraine Jackett Janet Dowding Teresa Hickman Harsha Pindoria Douglas Hanley
3.0	SEP 2010	To increase booking process requirements for the Booker and Budget Holder.	Michael Furness Laraine Jackett
3.1 3.2	SEP 2010 23 SEPT 2010		Laraine Jackett and Policy Team

CONTENTS

1 Introduction 4
2 Knowledge and definitions 4
3 Scope 4
4 Responsibility 5
5 Operating procedures 5
5.1 Business travel booking with BTP's business travel supplier 5
5.2 Business travel booking using BTP government procurement card 7
5.3 International travel 8
5.4 Booking considerations 8
5.5 Spouse/companion travel 12
5.6 Combining leisure with business travel 12
5.7 Frequent flyer and frequent guest reward schemes 12
6 Rail travel 12
6.2 How to make a booking 12
6.3 Class of service 13
7 Air travel 13
7.1 Airline class of service 13
7.2 Upgrades for international air travel 14
8 Use of employees' own vehicles for business purposes. 14
9 Accommodation, meals and entertainment 15
9.1 Accommodation spending guidelines 15
9.2 Accommodation upgrades 16
9.3 Long term stays 16
9.4 Bill back of alcohol 16
9.5 Hotel cancellation procedures 16
9.6 Private residence 16
9.7 Personal meal expense 16
9.8 Business meal expense 17

9.9 Meal allowance - police officer……...17
9.10 Meal allowance - police staff……..17
9.11 Use of corporate charge and credit cards for entertainment purposes……18
9.12 VAT and expense report……18
10 Foreign currency 18
11 Expense reporting 18
11.1 Timing for expense report completion and submission……..18
11.2 Approval/authorisation process……..19
11.3 Documentation requirements……19
11.4 Reclaim of European Union (EU) VAT……..19
11.5 Converting foreign currency……20
11.6 Reimbursement of expenses……..20
11.7 Incorrect or incomplete expenses reports……20
11.8 Inland Revenue dispensations……...20
12 Travel insurance……...21
12.1 Travel insurance coverage……..21
13 Appendicies……...22
13.1 Business travel good practice……...23-26

BUSINESS TRAVEL AND EXPENSES STANDARD OPERATING PROCEDURES

1. INTRODUCTION

1.1 These procedures reflect the aim of the Business Travel and Expenses Policy [Policy/155/08]. They provide guidance for staff booking or going on business travel. Business Travel includes staff booking and undertaking business travel, accommodation or conferences and incurring expenses on behalf of British Transport Police (BTP).

2. KNOWLEDGE AND DEFINITIONS

2.1 The purpose of this document is to:

- provide guidance to staff so that accommodation and travel is procured in the most efficient and effective way
- ensure that proper procedures are followed when travel and accommodation is booked
- ensure all BTP staff have a clear and consistent understanding of policies and procedures for business travel and expenses
- maximise the ability of those managing business travel to negotiate discounted rates with preferred suppliers and reduce travel expenses
- ensure that all BTP staff travelling away from home are offered a reasonable level of comfort and travel safely.

3. SCOPE

3.1 This policy applies to all BTP staff, although LU Area has contractual arrangements with Victoria Coach Travel and Inntel. Further information about LU Area's arrangements can be obtained from the Personal Assistant to the LU Area Finance and Corporate Services.

3.2 Any questions, concerns or suggestions regarding this travel policy may be directed to the Director of Finance and Corporate Services.

3.3 This SOP does not cover the business use of hire vehicles. Refer to Forcewide/Departments/Fleet for guidelines and information for vehicle use.

4 RESPONSIBILITY

4.1 All BTP staff are responsible for complying with this policy. Those approving business expenses are responsible for accurately reviewing expense reports for compliance. BTP will reimburse staff for all reasonable expenses incurred in accordance with this policy while travelling on BTP business. BTP assumes no obligation to reimburse staff for expenses that are not in compliance with this policy. When the lowest airfare, hotel or car rental rate offered is not accepted the Business Travel Supplier will note the policy exception which may be included in periodic exception reports.

5. OPERATING PROCEDURES

5.1 BUSINESS TRAVEL BOOKING WITH BTP'S BUSINESS TRAVEL SUPPLIER

5.1.1 Each Budget Holder will nominate one person who will be the Single Point Of Contact (SPOC) to authorise business travel. This may be the budget holder themselves. If this person is absent from work then one named Deputy may carry out the role. No business travel may be booked through BTP's Business Travel Supplier without authorisation from the SPOC or their Deputy (if they are absent from work). Authorisation must be given for each booking. For guidance on booking business travel with a BTP Government Procurement Card (GPC) please see section 5.1.12.

5.1.2 Each Budget Holder will nominate up to four Authorised Bookers, who, only when they have received written or emailed authorisation from their SPOC for each booking, are authorised to book travel and accommodation via the Business Travel Supplier. A list of each Budget Holder's SPOC, Deputy and Authorised Bookers must be provided to the Business Travel Manager, Procurement Department, FHQ. A SPOC may not also be an Authorised Booker.

5.1.3 All Budget Holders, SPOCs and Authorised Bookers must be familiar with BTP's Business Travel and Expenses Standard Operating Procedures (SOP) and are responsible for ensuring any bookings made conform to the SOP. It is the Authorised Booker's responsibility to ensure that all business travel bookings have written or emailed authorisation from the SPOC.

5.1.4 The Business Travel Supplier will not accept any bookings from any individual within BTP other than those nominated as Authorised Bookers.

5.1.5 It is the responsibility of each Budget Holder to ensure that their list of Authorised Bookers is kept up to date and that the Business Travel Manager is provided with any proposed changes to the list of Authorised Bookers.

5.1.6 It is the responsibility of the Business Travel Manager to maintain and provide the list of Authorised Bookers to the Business Travel Supplier. The Business Travel Manager is to ensure that the Business Travel Supplier is aware of the current BTP Travel Spend Guidelines (see section 9) and that any expenditure outside of these limits is identified as "out of policy" and will be challenged by the Business Travel Supplier at the time of booking. If a booking that is so challenged goes ahead, it will be reported to the BTP Business Travel Manager at the end of each month.

5.1.7 The Business Travel Manager will ensure that Budget Holders are provided with a detailed list of all business travel bookings under their cost code no longer than eight working days after each month end.

5.1.8 It is the responsibility of each Budget Holder to review this list and satisfy themselves that each booking is for legitimate business use and conforms to the requirements outlined within this SOP. The Budget Holder always has the ultimate responsibility for ensuring that their budget is managed in a legitimate and controlled manner.

5.1.9 Management Accountants/Area Finance and Corporate Service Managers are responsible for ensuring that they understand the usual spending of the Budget Holders they are responsible for (this includes usual spending patterns and expected volume of spend). They are to provide to their Budget Holders four-weekly expenditure reports with details of all business travel invoiced during that period no less than five working days after each period end.

5.1.10 BTP's Business Travel Supplier is responsible for:

- Ensuring that they only take bookings from Authorised Bookers
- Challenging "out of policy" expenditure and providing detailed reports to the Business Travel Manager
- Providing a report for all business travel bookings made over each month. This report is to be provided within 5 working days of the end of the period
- Providing the Finance Department with consolidated invoices and supporting data twice per month (as per the agreed SLA).

5.1.11 Any queries regarding business travel should be raised with the Business Travel Manager.

5.2 BUSINESS TRAVEL BOOKING USING BTP GOVERNMENT PROCUREMENT CARD

5.2.1 For BTP employees who have a BTP Government Procurement Card (GPC), bookings for business travel can be made directly with the establishment or online provided the correct merchant categories have been approved for their individual GPC. To find out how to request a GPC or change GPC details refer to the BTP Procurement Department intranet site (http://a00-cms2/BTPIntranet/default.aspx?page=7261)

5.2.2 The use of a GPC for business travel can be an advantage for those BTP employees who are both the booker and traveller, and have individual responsibility for their travel budget. It is also an advantage to those BTP employees who are travelling overseas and require hotel accommodation as this must be paid on departure, even if booked through the Business Travel Supplier, as the bill-back functionality is only available within the UK (this is industry standard) instead of having to make payment on personal credit cards and reclaim through expenses or carry vast sums of foreign currency (if overseas).

5.2.3 All business travel bookings made via GPC must be recorded, managed and authorised in accordance with the Procurement Procedure 'Use of Government Procurement Cards' (http://a00-cms2/BTPIntranet/default.aspx?page=8092).

5.3 INTERNATIONAL TRAVEL

5.3.1 Individuals wishing to travel internationally submit applications through their line manager. If the line manager supports the application then it should be submitted for approval to the relevant Senior Command Team (SCT) lead, who will send it to the Deputy Chief Constable for final approval. There are some Departments within BTP who are exempt from this requirement due to their operating environment; for all of these Departments the Business Travel Manager will require written authorisation from the DCC to confirm the exemption.

5.4 BOOKING CONSIDERATIONS

5.4.1 When booking or authorising travel and accommodation, staff must consider the following:

- **Why have the meeting?** Could the discussion take place by e-mail or telephone? If a number of people's input is required at once then the meeting could be carried out using the telephone conference technology available in BTP. This can be dialled into from any BTP phone.

- **When to have the meeting?** Meetings should be timed to avoid peak time travel for attendees whenever possible. For example an afternoon meeting could remove the need for both peak time travel in the morning and an overnight stay. A 9am meeting start time may require overnight accommodation for the previous night for some attendees.

- **Is it essential to travel?** Could the same information be communicated via e-mail or telephone? Question previous practice – it is not acceptable to carry on with customary arrangement without questioning the appropriateness of the arrangements.

- **Where to have the meeting?** Carefully consider what venue to use as hotel meeting rooms and external conference facilities are more expensive in London than elsewhere. Also, consider who is attending the meeting and where they are coming from. Locating the meeting where the fewest people have to travel the shortest distance will save money on travel and accommodation.

- **Can travel requirements be combined to achieve multiple objectives?** Consider reducing travel journeys by organising meetings so they are held at same location and following each other.

- **When do I need to get there?** If at all possible avoid travelling at peak times, when it is more expensive.

- **What will you eat?** If you are away overnight on BTP business you are entitled to an evening meal but this must conform to the Business Travel and Expenses SOP (http://a00-cms2/BTPintranet/Default.aspx?page=17543). If you are plan to eat in your hotel then including dinner at the time of booking can save money.

- **Is the work externally funded?** Consider if the purpose of the travel/meeting is for a project and whether costs associated need to be captured for refunding to BTP. To capture these costs, go to Finance Department for a job number, and ensure this job number is assigned to all costs upon purchase (whether via the Business Travel Supplier or BTP Government Procurement Card (GPC)).

5.4.2 When arranging travel and accommodation, staff must consider the following:

Rail Travel

- Tickets should be booked in advance (at least one week prior) as there are more options and often lower priced tickets.

- For booking (both through the Business Travel Supplier or GPC) check whether a return journey or single tickets are the cheapest option. Often two singles can be cheaper.

- If the destination arrival time is flexible, then travel off peak.

- If the destination arrival time is set but the return journey needs to be flexible, it may be cheaper to not get a 'fully flexible' open return ticket. Consider single tickets in both directions, with multiple return tickets at a much lower price rather than open return. E.g. a

'fully flexible' open single ticket (for return journey) could be £80, but 3 tickets at £15 for a set departure time would still be cheaper.

- If using a GPC for ticket booking online then use the National Rail site and avoid the charges that some of the alternatives carry (i.e. credit card fee).

Air Travel

- Tickets should be booked in advance (at least one week prior) as there are more options and often lower priced tickets.

- Consider the cost of transport links from airports to final destination, e.g. taxi receipts claimed through expenses, as these are all travel budget expenditure. Question whether travel by rail be more cost effective (also considering journey length).

Hotel Accommodation

- Bookings should be made in advance as there are more options, i.e. government rate are more likely to be available and/or other best offer rates may also be available.

- For booking (both through the Business Travel Supplier or GPC) check multiple options and be open to consider different hotels. Consider different and cheaper hotels in the proximity.

- Consider hotels with a negotiated BTP rate which is available even if government rate is not. Utilising the Business Travel Supplier to book your hotels will get you this rate. These negotiated BTP rates will be shortly be available on the intranet for GPC users.

- Consider budget chains (e.g. Travel Lodge, Premier Inn) as a more basic option may be appropriate for the traveller(s). These can be booked either directly via GPC or through Capita BT, but require payment on departure so are often cost effective for BTP GPC holders.

- Consider a hotel location further away from the venue if transport links are reasonable as this may be more cost effective overall.

- Hotels can have 'black out' dates during the year, when best value rates are often not available e.g. London Fashion Week – if planning in advance, find out when these are (from the Business Travel Supplier) and ensure bookings are not made during these times.

Accommodation – Meetings

- In FHQ use the Concept portal to book rooms and ensure any bookings no longer needed are cancelled as soon as possible so that others can use the space. Any cancelled meetings where the booking has not been cancelled sufficiently in advance is likely to result in another department having to hire an outside venue.

- Where possible use BTP sites for meetings – check in advance with respective portfolio PA (or equivalent) if an SCT office is free (at FHQ) and any other suitable office space when not in use.

- Book in advance as there are more options, and consider the location and timing of meetings.

- If you are the meeting chairperson or arranger, make sure that when cost commitments are made (e.g. travel tickets, overnight accommodation, meeting room hire) the meeting goes ahead and is not changed. In many cases, unless a change is made well in advance then there is likely to be no refund of costs. If a change is suggested, it is the responsibility of the meeting chairperson or arranger to ensure the decision maker is aware of any cost implications.

- For booking (both through the Business Travel Supplier or GPC) check multiple options and be open to consider different venues. The Holiday Inn Camden Lock is a popular choice, however the London Irish Centre is on the other side of FHQ (15 min walk) and can accommodate similar numbers at approximately half the price.

5.5 SPOUSE/COMPANION TRAVEL

5.5.1 A spouse or other individual may accompany an employee on a business trip at the employee's expense. BTP will not reimburse travel and entertainment expenses incurred by a spouse or other individual accompanying an employee on business unless there is a bona fide business purpose (which must be approved in advance at SCT level) for taking the spouse or other individual.

5.6 COMBINING LEISURE WITH BUSINESS TRAVEL

5.6.1 Leisure travel may be combined with business travel provided there is no additional cost to BTP. The individual is responsible for covering any extra cost.

5.7 FREQUENT FLYER AND FREQUENT GUEST REWARD SCHEMES

5.7.1 BTP staff may make use of frequent flyer or guest program benefits. However, participation in these programs must not influence flight or accommodation selection resulting in incremental costs to BTP.

5.7.2 Any membership fees associated with joining these programs are not reimbursable and will not be paid by BTP.

6. RAIL TRAVEL

6.1 All rail travel must be booked through Authorised Bookers via the Business Travel Supplier as outlined above or direct with the Train Operating Company or online system e.g. The Trainline using BTP Government Procurement Cards.

6.2 HOW TO MAKE A BOOKING

6.2.1 Bookings can be made through Authorised Bookers via the Business Travel Supplier or directly to The Trainline on the Internet if payment is made using a GPC. The Business Travel Supplier will also accept GPC as bill back for payment.

6.2.2 Rail Warrants are to be used as a final resort as there is no incentive to the Train Operating Company to provide value journeys.

6.3 CLASS OF SERVICE

6.3.1 All BTP officers under the rank of Superintendent and police staff below the grade of C003 must normally travel in standard class. However, where staff are travelling with senior officers or managers who have entitlement to first class business travel, those staff may upgrade. If first class travel is felt necessary for any other reason, then permission must be granted by the relevant Head of Department before a ticket is purchased.

6.3.2 Police officers and police staff who produce standard class tickets or their warrant cards when occupying first class seats may be reported by rail staff and be subject to disciplinary proceedings.

6.3.3 Officers of the rank of Superintendent and above and police staff equivalents (C003 and above for the purpose of this policy) are entitled to first class duty travel. A ticket must be bought for each journey, which will be reimbursed by BTP. A warrant card or first class residential pass must not be used for first class duty travel.

6.3.4 Nothing in this policy prevents a police officer entering a first class carriage in the execution of their duty.

7. AIR TRAVEL

7.1 AIRLINE CLASS OF SERVICE

7.1.1 All domestic air travel must be normally be in standard class, however, business class is acceptable when it does not cost more than the lowest available standard class fare.

7.1.2 Staff are expected to use the lowest practical airfare available by taking advantage of specially negotiated airline deals, where routing does not increase the one-way elapsed journey time or departure/arrival by more than 2 hours, with additional stops avoided.

7.1.3 Staff may use ‘World Traveller Plus’ or equivalent in the following instances:

- when total flying time exceeds 6 hours, including layover time at connecting point
- overnight flights

- when they have a physical condition that requires additional space
- when Economy class is completely sold out and no alternate flights are available.

7.2 UPGRADES FOR INTERNATIONAL AIR TRAVEL

7.2.1 Upgrades at the expense of BTP are not permitted and may not be charged on the corporate charge or credit card. An upgrade is allowed if the ticket cost does not exceed the lowest practical airfare. Upgrades are allowed at the traveller's personal expense.

8 USE OF EMPLOYEES' OWN VEHICLES FOR BUSINESS PURPOSES.

8.1 Personal vehicles must only be used for business journeys in cases where it has been formally approved before the journey takes place and where it is more cost effective than public transport or use of a hire vehicle.

8.2 The "more cost effective" test is not required in emergency situations – but prior formal approval must still be obtained. In emergency situations the criteria referred to in section 8.3 below still apply.

8.3 Before a personal vehicle is used for BTP business journeys the following must be in place:

- The driver must hold a current, valid and appropriate driving licence **
- The driver must be approved for business driving by the Driving Standards Officer **
- The vehicle must have a current Road Fund Licence
- The vehicle must have a valid MOT (where appropriate) **
- The driver and vehicle must be insured for business use **
- The vehicle must be road worthy (evidence will be required of regular servicing according to the manufacturer's guidelines) **
- An appropriate recovery service is available to the driver and for the vehicle**

8.4 Items marked ** in section 8.3 above, must be checked by the person authorising the first approved journey for this driver/vehicle and then annually as part of the PDR process.

8.5 Subject to the criteria above being complied with, a rate equivalent to the HMRC "no profit" mileage allowance (currently 40p per mile) will be paid on completion of the appropriate claim form.

8.6 Unapproved journeys will not be paid for.

9 ACCOMMODATION, MEALS AND ENTERTAINMENT

9.1 ACCOMMODATION SPENDING GUIDELINES

9.1.1 Staff are expected to use negotiated or preferred rates e.g. Government Rate whenever possible.

9.1.2 Where there is no negotiated or preferred rate available, staff will be reimbursed for actual and reasonable hotel costs up to the maximum room rates listed below.

Location	Maximum Rate (per night)
Inside M25	£160* inclusive of breakfast and dinner
Elsewhere in the UK	£130* inclusive of breakfast and dinner

9.1.3 *If this hotel rate is unavailable then any increase in price must have management approval. *Employees with special dietary needs, on health or religious grounds, should seek management approval if the cost is likely to exceed the above limits. Management are encouraged to accommodate special needs whenever possible.*

- **Breakfast**: To be included in the hotel rate. If it is not included, it is £11.50 inside M25 or £7.50 elsewhere. NB. The total accommodation costs must not be greater than rate above.
- **Lunch**: up to £10.00 to cover a meal and non-alcoholic beverage.
- **Dinner**: Included in hotel rate. If not included in the hotel rate, up to £25.00 inside M25 or £20.00 elsewhere to cover a meal and non-alcoholic beverage. (NB. total accommodation costs must not be greater than rate above).

9.2 ACCOMMODATION UPGRADES

9.2.1 BTP staff are entitled to stay in a room with en-suite facilities and may accept room upgrades if the upgrade is at no additional cost to BTP and the total room cost does not exceed the maximum reimbursable rate.

9.3 LONG-TERM STAYS

9.3.1 Staff staying a week or longer must enquire about weekly/long-term discounts.

9.4 BILL BACK OF ALCOHOL

9.4.1 Only members of the SCT, Area Commanders, Chief Superintendents and Head of Departments are able to bill back alcohol through the Business Travel Supplier. All other BTP employees will not be able to bill back alcohol. When entertaining on behalf of BTP the allocation is half bottle of wine (or equivalent) per person. Anything in excess of this or solely for the organisation's own staff has to be approved in advance by a SCT member.

9.5 HOTEL CANCELLATION PROCEDURES

9.5.1 BTP staff are responsible for cancelling hotel rooms and must contact the Business Travel Supplier to inform them of the cancellation. The hotel cancellation policy will be advised on the booking confirmation. It is important to ensure cancellations are advised before the stated time, otherwise a cancellation charge (normally the room rate) will be incurred. In certain circumstances a cancellation claim may be made under BTP's travel insurance arrangements. (Refer to paragraph 5.10). Staff should request and record the cancellation number in case of billing disputes.

9.6 PRIVATE RESIDENCE

9.6.1 BTP staff staying in a private residence with family or friends while travelling on business must obtain approval prior to staying. Receipts must support all expenses.

9.7 PERSONAL MEAL EXPENSES

9.7.1 Personal meals are defined as meal expenses incurred by staff when dining on an out-of-town business trip. Staff will be reimbursed for personal meal expenses according to actual cost in

line with the limits detailed in Paragraph 9.1.3.

9.8 BUSINESS MEAL EXPENSES

9.8.1 Business meals are taken with clients, prospects or associates during which a specific business discussion takes place. Staff will be reimbursed for business meal expenses according to actual cost. Staff will be reimbursed for business-related meals taken with other BTP staff only in the following circumstances:

- when at least one BTP employee is from out of town
- when, for confidentiality reasons, business must be conducted off BTP premises
- when authorised for testimonial, reward, recognition or other appropriate business purposes.

9.8.2 The costs for this kind of entertainment should not be above £30. Meal costs for social occasions, such as employee birthdays, etc. are not classified as business meals or entertainment expenses.

9.8.3 If a member of staff wishes to entertain a customer or business partner then approval must be obtained from a SCT member, an Area Commander, Chief Superintendent or relevant Head of Department. The costs for this kind of entertainment should not be above £50.

9.9 MEAL ALLOWANCES- POLICE OFFICERS

9.9.1 When a member of the Force is necessarily prevented in the course of a tour of duty from obtaining a meal in the usual way, he or she shall be reimbursed the difference between the meal obtained and the meal usually taken in the course of that tour of duty, provided that the additional expenditure is reasonable and backed by a receipt. Expenditure on alcoholic drinks will not be reimbursed.

9.10 MEAL ALLOWANCES- POLICE STAFF

9.10.1 Reasonable expenses properly incurred away from the normal place of work location and in the authorised conduct of business will be reimbursed provided they are supported by a receipt.

Expenditure on alcoholic drinks will not be reimbursed. There will be no reimbursement for meals taken at establishments where subsidised catering facilities are available. It is expected that staff will take advantage of such facilities.

9.11 USE OF CORPORATE CHARGE AND CREDIT CARDS FOR ENTERTAINMENT PURPOSES

The majority of cards have the merchant category restaurants and bars blocked. Some cards are not blocked where there is the potential for the cardholder to be providing entertainment. Staff must ensure their statements are supported by the required documentation as explained in 5.10.3 below and the purchase card transaction log completed. Purchase card transaction procedures can be found on the BTP intranet at http://a00-cms/btpintranet/Default.aspx?page=7261.

9.12 VAT AND EXPENSE REPORT

An original invoice must be submitted with the expense report for any individual meal or entertainment expense. Original VAT invoices are required for VAT reclaim purposes.

In addition, for business meal and entertainment expenses, the following documentation is required and must be recorded on the expense report:

- names of individuals present, their titles and BTP name
- name and location of where the meal or event took place
- exact amount and date of the expense.

10 FOREIGN CURRENCY

10.1 No foreign currency will be ordered unless overseas travel (i.e. outside the UK) has been approved by the DCC. Following approval, the traveller/booker must request the currency via email to the Procurement Department not less than 4 working days prior to travel.

11 EXPENSE REPORTING

11.1 TIMING FOR EXPENSE REPORT COMPLETION AND SUBMISSION

BTP staff should file expense reports as soon as possible upon completion of each trip and on at least a monthly basis.

11.2 APPROVAL/ AUTHORISATION PROCESS

11.2.1 The level of authority required for approving travel and entertainment related expenses are detailed within delegated authority letters. No member of staff is authorised to approve their own, a peer's, or a superior member of staff's travel expense report.

11.3 DOCUMENTATION REQUIREMENTS

11.3.1 BTP staff must provide the following information in order to be reimbursed for expenditure:

- names of individuals present, including their titles and role within BTP
- name and location of where the meal, travel or event took place
- exact amount and date of the expense.

AND where appropriate also provide:

- Air/Rail - original passenger ticket plus invoice/itinerary or charge/credit card receipt
- Hotel - hotel VAT invoice plus charge/credit card receipt or other proof of payment
- Car Rental - rental car agreement plus invoice plus charge/credit card receipt or other proof of payment
- Meals/Entertainment - VAT invoice plus charge/credit card receipt or cash register receipt
- VAT invoices for all miscellaneous expenses.

11.3.2 For VAT reclaim purposes, BTP policy requires original VAT invoices for all expenditure, photocopies will not be acceptable for VAT reclaim purposes. A duplicate invoice should be obtained from the vendor if the original has been lost. VAT invoices must show certain details to be valid for VAT reclaim purposes.

11.3.3 When a VAT invoice is not available, a full explanation of the expense and the reason for the missing invoice will be required.

11.4 RECLAIM OF EUROPEAN UNION (EU) VAT

11.4.1 In some cases, VAT may be claimed back for certain business expenses incurred in other EU member states. BTP submits applications for VAT refunds. In addition to the standard receipts required for expense reports, international staff must save original invoices for all business

expenses including: accommodation, entertainment, fuel, meals, car hire, rail travel, conferences, trade shows, and training courses. All invoices must be submitted with the traveller's expense report. Only original, itemised invoices are acceptable for VAT reclaim purposes. Charge and credit card receipts are not acceptable.

11.5 CONVERTING FOREIGN CURRENCIES

11.5.1 Expenses incurred and paid directly by the traveller are converted at the actual exchange rate, supported by receipts such as foreign currency exchange receipts or charge or credit card billing statements. A separate expense report must be completed for each type of currency in which expenses are incurred. Pounds sterling may be combined with one type of foreign currency. When more than one exchange of the same type of foreign currency is made during the reporting period, a weighted average exchange rate (total pounds sterling divided by total amount of foreign currency) must be used. All expenses must be recorded in pounds sterling, with the currency conversion rate clearly noted on the expense report and on all supporting receipts. If the amount claimed on the expense report is more or less than the amount of the attached receipts, a written statement explaining the differences must accompany the expense report.

11.6 REIMBURSEMENT OF EXPENSES

11.6.1 Reimbursement for approved expenses will be made with payment of monthly salary.

11.7 INCORRECT OR INCOMPLETE EXPENSE REPORTS

11.7.1 Expense reports that are incorrect or incomplete will be returned to the approver for corrective action.

11.8 INLAND REVENUE DISPENSATIONS

11.8.1 Following Inland Revenue dispensations, BTP staff will be reimbursed for the following miscellaneous expenses:

- business phone calls
- cellular phone use
- fuel

- laundry/dry cleaning/suit pressing for trips exceeding four days
- parking
- taxis
- tolls
- visa/passport/consulate fees.

The following miscellaneous expenses are not specified by dispensations, but will be reimbursed as long as they were incurred wholly as business use:

- currency conversion fees
- food and beverages
- overnight delivery/postage
- traveller's cheque fees.

11.8.2 The following miscellaneous expenses are not covered by dispensations, and must not be claimed as expenses.

- activities as part of customer entertainment
- business office expenses (fax, copy services, etc.)

11.8.3 No other miscellaneous expenses will be reimbursed.

12 TRAVEL INSURANCE

12.1 TRAVEL INSURANCE COVERAGE

12.1.1 BTP provides staff with travel insurance for all business trips within the UK and Isle of Man involving flights or at least one night overnight stay and all overseas business trips. Please refer to the Insurance Manual (Page 18) for further details http://a00-cms/btpintranet/docs/Insurance%20manual.doc

12.1.2 Travel to the following areas is excluded but the policy can be extended for individual trips (contact the Force Insurance and Claims Manager to arrange cover):

- Israel (West Bank, Gaza and the occupied territories only)

- Afghanistan
- Chechnya
- Iraq
- Somalia

12.1.3 Staff must not volunteer for denied boarding compensation when on company business. The BTP traveller is responsible for the value of lost tickets. BTP will NOT absorb the cost of a lost ticket including fees charged by the airlines for processing the lost ticket application following receipt by the traveller.

13 APPENDICIES

13.1 Business Travel Good Practice Guide

13.2 Self Certification Form- Personal Use of Vehicles for Business Purposes

APPENDIX

13.1 BUSINESS TRAVEL GOOD PRACTICE

13.1.1 When booking or authorising travel and accommodation, staff must consider the following:

- **Why have the meeting?** Could the discussion take place by e-mail or telephone? If a number of people's input is required at once then the meeting could be carried out using the telephone conference technology available in BTP. This can be dialled into from any BTP phone.

- **When to have the meeting?** Meetings should be timed to avoid peak time travel for attendees whenever possible. For example an afternoon meeting could remove the need for both peak time travel in the morning and an overnight stay. A 9am meeting start time may require overnight accommodation for the previous night for some attendees.

- **Is it essential to travel?** Could the same information be communicated via e-mail or telephone? Question previous practice – it is not acceptable to carry on with customary arrangement without questioning the appropriateness of the arrangements.

- **Where to have the meeting?** Carefully consider what venue to use as hotel meeting rooms and external conference facilities are more expensive in London than elsewhere. Also, consider who is attending the meeting and where they are coming from. Locating the meeting where the fewest people have to travel the shortest distance will save money on travel and accommodation.

- **Can travel requirements be combined to achieve multiple objectives?** Consider reducing travel journeys by organising meetings so they are held at same location and following each other.

- **When do I need to get there?** If at all possible avoid travelling at peak times, when it is more expensive.

- **What will you eat?** If you are away overnight on BTP business you are entitled to an evening meal but this must meet the requirements of this SOP. If you are plan to eat in your hotel then including dinner at the time of booking can save money.

- **Is the work externally funded?** Consider if the purpose of the travel/meeting is for a project and whether costs associated need to be captured for refunding to BTP. To capture these costs, go to Finance Department for a job number, and ensure this job number is assigned to all costs upon purchase (whether via the Business Travel Supplier or BTP Government Procurement Card (GPC)).

13.1.2 When arranging travel and accommodation, staff must consider the following:

Rail Travel

- Tickets should be booked in advance (at least one week prior) as there are more options and often lower priced tickets.

- For booking (both through the Business Travel Supplier or GPC) check whether a return journey or single tickets are the cheapest option. Often two singles can be cheaper.

- If the destination arrival time is flexible, then travel off peak.

- If the destination arrival time is set but the return journey needs to be flexible, it may be cheaper to not get a 'fully flexible' open return ticket. Consider single tickets in both directions, with multiple return tickets at a much lower price rather than open return. E.g. a 'fully flexible' open single ticket (for return journey) could be £80, but 3 tickets at £15 for a set departure time would still be cheaper.

- If using a GPC for ticket booking online then use the National Rail site and avoid the charges that some of the alternatives carry (i.e. credit card fee).

Air Travel

- Tickets should be booked in advance (at least one week prior) as there are more options and often lower priced tickets.

- Consider the cost of transport links from airports to final destination, e.g. taxi receipts claimed through expenses, as these are all travel budget expenditure. Question whether travel by rail be more cost effective (also considering journey length).

Hotel Accommodation

- Bookings should be made in advance as there are more options, i.e. government rate are more likely to be available and/or other best offer rates may also be available.

- For booking (both through the Business Travel Supplier or GPC) check multiple options and be open to consider different hotels. Consider different and cheaper hotels in the proximity.

- Consider hotels with a negotiated BTP rate which is available even if government rate is not. Utilising the Business Travel Supplier to book your hotels will get you this rate. The negotiated BTP rates are available in the 'BTP Hotel Programme' on the intranet under Business Travel (http://a00-cms2/BTPIntranet/default.aspx?page=18898).

- Consider budget chains (e.g. Travel Lodge, Premier Inn) as a more basic option may be appropriate for the traveller(s). These can be booked either directly via GPC or through Capita BT, but require payment on departure so are often cost effective for BTP GPC holders.

- Consider a hotel location further away from the venue if transport links are reasonable as this may be more cost effective overall.

- Hotels can have 'black out' dates during the year, when best value rates are often not available e.g. London Fashion Week – if planning in advance, find out when these are (from the Business Travel Supplier) and ensure bookings are not made during these times.

Accommodation – Meetings

- In FHQ use the Concept portal to book rooms and ensure any bookings no longer needed are cancelled as soon as possible so that others can use the space. Any cancelled meetings where the booking has not been cancelled sufficiently in advance is likely to result in another department having to hire an outside venue.

- Where possible use BTP sites for meetings – check in advance with respective portfolio PA (or equivalent) if an SCT office is free (at FHQ) and any other suitable office space when not in use.

- Book in advance as there are more options, and consider the location and timing of meetings.

- If you are the meeting chairperson or arranger, make sure that when cost commitments are made (e.g. travel tickets, overnight accommodation, meeting room hire) the meeting goes ahead and is not changed. In many cases, unless a change is made well in advance then there is likely to be no refund of costs. If a change is suggested, it is the responsibility of the meeting chairperson or arranger to ensure the decision maker is aware of any cost implications.

- For booking (both through the Business Travel Supplier or GPC) check multiple options and be open to consider different venues. The Holiday Inn Camden Lock is a popular choice, however the London Irish Centre is on the other side of FHQ (15 min walk) and can accommodate similar numbers at approximately half the price.