

FRC Travel & Expenses policy

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1 Introduction

This Policy applies to all Financial Reporting Council (FRC) staff and non-executives (Board, Committees and Council members) and sets out the principles and rules for reclaiming costs (travel, subsistence and related expenses) reasonably incurred in connection with the discharge of their FRC responsibilities. This Policy is consistent with the principles set out in the HM Treasury's guidance on Managing Public Money.

Expenses are intended to reimburse individuals for justifiable additional costs that are actually and necessarily incurred whilst undertaking FRC business.

It is the responsibility of everyone making a claim or approving a claim as part of their line management responsibilities to familiarise themselves with this Policy and ensure it is complied with at all times.

With regard to what and how much is being claimed, and related record-keeping and authorisation, any failure to comply with the Policy may result in disciplinary proceedings being brought against individuals, which, in extreme circumstances, may result in dismissal. If, as an approving manager or individual making a claim, you are uncertain over whether you should be making or approving a claim, or are unclear on some aspect of this policy, ask the Finance Director for clarification.

2 Principles

The FRC does not authorise advanced payment of expenses.

Where this Policy requires a Line Manager's approval, individuals should attach (in the same manner as their receipts) a copy of the email providing their Line Manager's approval.

Before anyone commits the FRC to expenditure under this Policy, they have a duty to consider the following questions:

- Do I have to make this journey at all?
- Do I need to attend the meeting in person, or can the work in question be taken forward by video conference or teleconference?
- If I must travel, how can I maximise the business benefits of this journey – for example, can I schedule other meetings with colleagues at that location on the same day?

All travel bookings should be booked through the FRC's Travel Partner, Omega Travel Group. While Omega's price match service should remove the need to make bookings outside their system, if an individual becomes aware that a better price is available they should make this known to Omega.

Individuals should book the most efficient journey considering their time, ticket costs and method of travel. Generally, it offers better value for money to purchase non-flexible tickets for set time travel (e.g. rail tickets or advanced hotel bookings). Where a reasonable degree of uncertainty exists, either on timing or occurrence, individuals should ensure that travel tickets and hotel bookings are refundable.

Individuals must claim expenses within one month of incurring the costs, but it is best practice to always make the claim as soon as possible. All expenses should be accompanied by a receipt. Where specific exemptions exist, these are covered within each section of this Policy. Always seek to book your journey at the earliest possible opportunity to take advantage of cheaper tickets.

The FRC never intends for an individual to be out of pocket because of official business. Compliance with this policy should always mean people are reimbursed the costs they have incurred. In the event that expenses are not specifically covered by this policy, the FRC Accounting Officer and the Finance Director may jointly authorise expenditure to be reimbursed if they are satisfied that the expenses were properly incurred during the line of business and were unavoidable.

3 Responsibilities

There are certain responsibilities for both claimants and Line Managers authorising expense claims.

3.1 As Line Manager and Expense Approver

Budget Holders, and Line Managers must only commit expenditure from within their Division's budgets, not those of others. Expense Approvers have a responsibility to check and approve expenses incurred by individuals and in signing an expense claim they are certifying that the expenses are:

- compliant with this Policy;
- properly incurred in the line of FRC business;
- due for reimbursement;
- evidenced by itemised receipts, except where specific exemptions apply.

An Expense Approver's signature certifies that the claim has been reasonably checked for fraud or misappropriation. If an Expense Approver suspects a claim is fraudulent but do not wish to alert the claimant, they should immediately raise the concerns with the FRC Finance Director and seek GLT's advice.

3.2 As Claimant

Individuals must always ensure that their expense claims are:

- incurred within the line of business;
- free from fraud. Everybody should also alert the Finance Department of any erroneous under or overpayments as soon as they become aware of them;
- within the letter and spirit of this FRC Policy; and
- supported by receipts except where specific exemptions apply.

4 Accommodation

If you are required as part of your FRC duties to stay overnight prior to, or after, a meeting that is a significant distance from your home, or work, you may make a claim for accommodation costs.

4.1 Hotels

Hotels should be booked through Omega Travel. The following nightly rates should be used as a guide, but may be exceeded if the personal security is at risk:

- London and international: £200
- Elsewhere (UK): £150

Individuals should ensure the hotel that they book is of a suitable standard while travelling on FRC business. This should include due consideration of personal safety. A guide for hotel standards is as follows:

- Hotel should be a minimum 3* rating.
- En-suite facilities including shower or bath.
- Bed & Breakfast (BB) and Room Only (RO) board basis available.
- Rooms guaranteed for late arrival.
- City hotels should have good access to public transport and/or be close to meeting venues.
- Hotels should be in a safe area, particularly overseas where there are FCO/Embassy recommendations.

If an individual arrives late, the hotel should have provision to provide a hot meal.

Free cancellation up to 2pm on Day of Arrival for most bookings (however, some properties will require a longer cancellation notice period).

If the hotel does not provide the 'bill back' service claimants may claim with supporting receipts.

Staying with Family and Friends

If you are able to stay with family or a friend rather than a hotel, compensation payments are limited to subsistence claims for meals only.

4.2 Accommodation Provided as Part of a Contract

Accommodation provided as part of an employment contract is considered a Benefit in Kind by HMRC. Payments of this type must be made through payroll as part of staff remuneration with appropriate deductions for PAYE and NI.

4.3 Incidental Expenditure

Staying overnight in a hotel may prevent undertaking activities you would normally undertake at home, such as laundry or Wi-Fi charges. To compensate, up to £10 a day may be claimed, where supported by receipts.

5 Air Travel

Air travel makes a significant contribution to climate change and can be more expensive than surface travel. Limiting air travel is key to the FRC sustainability strategy and managing our carbon footprint. Employees must carefully consider the need, the full cost (including travel between airports and offices) and the travel alternatives before booking flights.

Air miles and similar benefits earned through business travel should not be used for private purposes. If you are in receipt of air miles or other frequent flier scheme rewards earned for business travel, your points can be used for business purposes to “purchase” enhanced facilities such as seat upgrades and, as a member of such a scheme, you may also use certain facilities such as special departure lounges and priority booking arrangements. Omega will advise at the time of booking how to use the new system and we will not be recouping any miles earned after 1 July 2018.

5.1 Domestic (UK) Air travel

Within the UK, the FRC encourages rail travel wherever practical, due to its lower environmental impact. However, if other factors, such as time and cost, are judged to outweigh the environmental benefits, then domestic air travel is acceptable. Individuals should travel by economy class unless there are reasonable adjustment reasons, such as disability, that make this inappropriate. Any non-economy class UK air travel must always be approved in writing by your Line Manager before any booking is made.

5.2 International Air Travel

To determine what class of ticket you may purchase, follow the guidance below:

- If the flight is less than 3.5hrs only an economy ticket is permitted (subject to “reasonable adjustment” for a known disability under the Equality Act or a temporary condition).
- If the flight is greater than 3.5hrs but less than 5.5hrs, a premium economy ticket may be claimed (subject to “reasonable adjustment as above”).
- If the flight is greater than 5.5hr (intercontinental) a business class ticket may be claimed.
- Individuals who can purchase a business class or premium economy ticket more cheaply than an economy ticket for the same journey may travel in the higher class. A copy of the Omega price comparisons must be printed and submitted with the expense claim.

For all long-haul journeys, Omega will provide three alternative quotes. It is expected that, where practical, the cheapest quote will be accepted. For long haul journeys, a travel request form will need to be completed and authorised before the booking is confirmed by one ExCo member and the Finance Director. The FRC recognises that long air journeys across time zones can negatively affect efficiency, judgement and concentration. Individuals are not expected to start work immediately following such a journey. You are allowed a period to

acclimatise after journeys greater than 3.5hrs. The long haul form must be completed and authorised before any invoices are paid.

As noted above, individuals with a health condition who are unable to secure suitable facilities in economy or premium economy class may travel business class. Approval for booking business class travel in these circumstances should be sought from your Line Manager prior to making the booking.

6 Rail Travel (Incl. Transport for London and Eurostar)

Rail travel is FRC's preferred method of transport due to the options available for cheap advanced tickets, journey comfort for staff and having a relatively low environmental impact compared with other forms of transport.

6.1 Oyster Journeys (TfL)

Individuals who make regular trips to or around London should use an Oyster card or contactless payment method.

If using a personal 'pay as you go' Oyster card for business travel, you should only claim for the cost of the actual journey and not the round sum you may have paid to top up. Journey statements confirming the route and cost are available by registering your Oyster card <https://tfl.gov.uk/fares-and-payments/oyster/oyster-online-account?intcmp=11723>. The statement can be submitted with the claim for reimbursement.

Transport for London offer 'contactless payment' in place of an Oyster card. You can create an account <http://www.tfl.gov.uk/fares-and-payments/contactless> and register your debit/credit card or link a debit/credit card to your current Oyster account. Journey statements will be available and can be submitted with the claim for reimbursement.

If you purchase an Oyster travel card, for a week, month or year, as part of your journey to and from work, only journey expenses above the cost of the travel card will be reimbursed (these journeys will be charged to your card as part of 'pay as you go').

The FRC will not reimburse the cost of ordinary commuting or any journey to an alternative place of work which is substantially the same as your ordinary commute, e.g. within the same Travel Zone band.

6.2 Eurostar

When travelling by Eurostar, you should travel standard class and book in advance where possible. You should balance the purchase of non-flexible tickets with the likelihood of the meeting being cancelled. Eurostar offer Standard, Standard Premier and Business Premier ticket classes and prices vary with demand for the service. The most economical tickets should always be purchased, therefore Standard premier and Business Premier may be purchased if they are cheaper than the Standard class fare with written authorisation from the relevant Line Manager.

6.3 Other Rail Travel

Individuals should book a ticket that offers a refund in the event of business meeting cancellation, or anytime open tickets. While cheaper tickets for set times may be booked, individuals should be satisfied that meetings are very unlikely to be cancelled and that the savings secured more than balance any increased risk of wasted expenditure.

Individuals should always seek to book standard class rail travel for trips that are 4 hours or less. For journey times longer than 4 hours, a first-class ticket may be purchased.

By exception first class travel is also permitted where the FRC is satisfied that:

- the trip is longer than 4 hours;
- it would constitute a “reasonable adjustment” for a known disability under the Equality Act;
- a temporary “reasonable adjustment” is required e.g. due to injury or pregnancy related illness;
- if there is no standard class available, but the trip is essential;
- there are justified concerns about security; and/or
- this is necessary in order to support a stakeholder who is travelling first class.

Approval for booking first class travel should be sought from your Line Manager prior to making the booking.

7 Subsistence

Subsistence is provided for everyone working away from home where there is no reasonable opportunity to cook meals as normal. Rates for breakfast, lunch and dinner are shown as benchmarks that everyone should always seek to meet or spend less than. The FRC recognises that this is not always possible (for example in Brussels) and Line Managers should judge the reasonableness of claims with supporting receipts.

The FRC will reimburse the cost of food and non-alcoholic drinks during business trips as part of subsistence, subject to rules in this Policy. This Policy ensures that FRC's reputation is protected by having clear guidance on acceptable expenditure.

As a rule, alcoholic drinks are NOT permitted as a reimbursable expense by the FRC, unless you get prior authorization from your Finance Director that such a claim would be acceptable because of an exceptional circumstance.

7.1 Breakfast (early start from home)

The FRC recognises that individuals will sometimes leave their home earlier than normal to travel to different offices for meetings (i.e. not their normal place of work) rather than staying overnight. Receipted claims, using a benchmark of £10, may be made where staff have travelled for more than 90 minutes to the meeting.

7.2 Breakfast (after overnight stay)

When staying overnight in a hotel, standard breakfast costs in that hotel may be significantly higher than the £10 benchmark rate. You should ensure the breakfast costs are always included in the final invoice, either for reimbursement, or direct bill back to the FRC.

7.3 Lunch

Individuals who are absent from their normal place of work (office or home based) to attend a meeting or other business-related event may claim for lunch allowance. The benchmark for maximum lunch claims is set at £10. Claims must be supported with receipts.

The benchmark amount stipulated above is expected to be sufficient for costs across the UK and for most UK cities. However, the FRC recognises that greater costs are sometimes unavoidable e.g. due to higher living costs in some countries. These should be receipted, and your Line Manager should consider their reasonableness, including the cost of living of the place where they were incurred, when authorising your claim.

7.4 Evening Meals

Dinner, or evening meal, allowance may be claimed when staying overnight on FRC business (coinciding with a hotel booking unless personal arrangements have been made).

A benchmark dinner expense of no more than £30 per night may be claimed by staff who are absent from home overnight on FRC business. Claims must be supported with receipts.

7.5 Gratuities on Meals, Taxis and Subsistence

Where gratuities are included and a recognised element of the cost of service, for example taxis and restaurants, a reasonable cost may be claimed. Reasonable costs in the UK are not expected to exceed 10% of the total cost relating to that expense (taxi journey or meal). Costs incurred in other countries should be judged by what is judged reasonable in that city or country.

7.6 Subsistence while Staying with Relatives

If you make your own accommodation arrangements e.g. with friends or relatives, you may claim up to £5 for lunch and up to £15 for an evening meal. Where receipts are not available, approval should be sought from your Line Manager.

8 Car and Motorbike Travel

Unless travelling as part of a group, car travel is not a favoured form of transport by the FRC.

Business mileage refers to journeys undertaken by individuals during their work, excepting an individual's normal commute.

8.1 Taxi

The use of licensed taxis is permissible where:

- Lone, or a small group of, officials feel more secure than taking public transport,
- this is an appropriate reasonable adjustment, or;
- it is the most economical transport available considering journey time or number of travellers.
- Platform-based licensed private vehicle hire services and licenced mini-cab services can be used.
- All claims for taxis must be submitted with a full explanation as to why a taxi was used instead of public transport

Unlicensed mini-cab services are not permitted on security grounds and claims should not be authorised by Line Managers.

8.2 Own Car

Individuals should balance the cost against the benefit of using their own car or public transport use, taking into account possible fatigue from driving. Individuals may use their own car in situations where this provides them with a reasonable adjustment. Individuals travelling by car are expected to share the journey with other staff where convenient for efficiency. A supplement is payable per passenger.

The FRC will pay the prevailing (2021/22) HMRC reimbursement rates for journeys. These are currently:

- 45p per mile for the first 10,000 miles per year; and
- 25p per mile for mileage above 10,000 miles per year.
- 5p per mile for passenger supplement.

You are responsible for the good working order of your car, compliance with MOT regulations, and suitable insurance for work purposes. Basic insurance may not cover work-related travel, so please check your policy details before undertaking a journey on FRC business. Third Party, Fire and Theft insurance is not considered sufficient by FRC for business-related journeys. The FRC does not reimburse the cost of additional insurance.

Individuals are responsible for compliance with road traffic laws and regulations. The FRC will not refund traffic fines of any sort. Individuals found guilty of breaking road traffic laws while driving on official business may be subject to disciplinary proceedings.

8.3 Hire Car

Where travelling by car is the most economical travel method, hire cars are permitted. Individuals may use a hire car in situations where this provides them with a reasonable adjustment. Car hire is normally conducted on a bill back basis to the FRC. Therefore, claims should, in general not be made. In the absence of a hire company bill back service quotations for costs should be approved in writing by Line Managers before committing expenditure.

Costs are reimbursed on the basis of the invoice from the hire company and any fuel receipts (as opposed to mileage rates) specifically related to your journey.

The FRC will not reimburse any penalties or charges in relating to traffic offences and parking penalties, including any related administrative charges levied by the hire car company.

8.4 Motorbike

Costs for work travel by motorbike are claimable. The prevailing (2021/22) HMRC reimbursement rates that will be paid for journeys made are currently:

- 24p per mile.

8.5 Bicycle

Costs for work travel by bicycle are claimable. Protective head gear must be worn, and individuals must be aware that they are using their own bicycle at their own risk (the FRC may not be held responsible for compensation for theft while on business travel). The prevailing (2021/22) HMRC reimbursement rates that will be paid for journeys made are:

- 20p per mile.

8.6 Tolls, Ferry Costs, Parking and Congestion Charge

Receipted costs for ferries, and tolls bridges and roads unavoidably incurred during your business journey may be claimed. Reasonable parking charges may be claimed. Receipted congestion charges unavoidably incurred on your business journey may be claimed.

9 Working Lunch and Official Business Entertainment

FRC differentiates a 'working lunch' from subsistence provided while working away from your normal office and home.

9.1 Lunch with external business

It is a recognised business practice to provide lunches for meetings with external parties that run over the lunch period where there is a clear benefit to the FRC. However, this should be balanced with the principles of this Policy. Expenditure should always be justifiable and modest, for example, sandwich lunches.

Individuals should refer to and comply with the FRC's Code of Conduct.

Claims for working lunches or the provision of refreshments will only be allowed if **ALL** the following circumstances are met:

- People are working through lunch, or meeting over lunch as part of official FRC business.
- The meeting includes external guests.
- The lunch must take place as a necessary component of a meeting for the purpose of official business that has a total duration in excess of two hours and with external guests in attendance. External guests do not include FRC officials or other public servants.
- No alcoholic beverages should be paid for from FRC funds.

9.2 Lunch for FRC staff

Lunch may be provided for individuals if **ALL** the following circumstances are met:

- They are working during lunch as part of an FRC management meeting or training event.
- The meeting covers the majority of the period between 1200 and 1400hrs.
- The meeting is more than two hours.
- Any beverages provided must be non-alcoholic.
- The circumstances for providing lunch are exceptional, not routine.

If these points are met and you have written approval from your Line Manager in advance, then a modest lunch may be provided. This will normally be only when some attendees have travelled, or there is some other constraint making it impractical to include a break for attendees to provide for their own lunch.

10 Official Entertainment

Entertainment at public expense is naturally a very delicate subject and staff must always take care to ensure that their actions do not leave the FRC open to criticism. The facility to provide official entertainment should be used sparingly.

Expenditure should be kept as low as possible, compatible with the occasion and standing of the guests. Hospitality at public expense normally takes the form of lunch or dinner; casual drinks do not qualify for reimbursement. Only functions with external guests present and where no conflict exist (e.g. audit firm employees) qualify for reimbursement. FRC staff in attendance at lunches or dinner should be dependent on a necessary business requirement to attend and there should be no element of reward in staff attending a function.

Careful consideration should be given to the choice of venue in terms of propriety. The number of FRC staff in attendance must not exceed the number of visiting guests. The amount that will be reimbursed to Directors (Executive & Level 6 only) extending hospitality to official guests is subject to a limit of:

- £25 per head for lunch;
- £40 per head for dinner; and
- The cost of any alcoholic drinks cannot be reclaimed

11 Cancellation or Postponement of Annual Leave

In the event that your manager specifically requires your expertise for urgent, unforeseen work that conflicts with pre-agreed and pre-booked holiday as part of annual leave, you may be entitled to reclaim the costs you have suffered from the FRC.

This provision extends only to actual, non-refundable costs incurred and is not intended to be used to compensate staff for inconvenience or to pay for the salary equivalent of annual leave.

Prior to any decision to cancel leave, approval must be given in writing by a member of ExCo. Expenses, claims must only be made retrospectively, and accompanied by suitable original third-party documentation.

For the avoidance of doubt, the full direct costs that result from holiday cancellation may be reclaimable, for instance if flights were not flexible. Such circumstances are expected to be truly exceptional and therefore managers are required to demonstrate that there was no management failing. The following steps should be taken.

A full cost breakdown (third party documentation) of the losses that would be incurred through cancellation must be presented to an ExCo member prior to a decision being made.

ExCo members should be presented with a timeline for annual leave approval, request and deadline for work to prove there has been no management failing. The ExCo member should be satisfied that there was no management failing before approving any the claim.

The ExCo member's approval to cancel and reimburse must be provided in writing prior to any decision being taken.

12 Additional Claims for Travelling Overseas

12.1 Overseas Travel Insurance

FRC provides company insurance for individuals travelling overseas, so claims for personal travel insurance are not normally reimbursed. Additional insurance is required for some high risk countries. At September 2020 the countries are:

- Afghanistan
- Algeria
- Chad
- Chechnya
- Iraq
- Mali
- Mauritania
- Mexico
- Nigeria
- North Korea
- North Sudan
- Pakistan
- Somalia
- Syria
- Venezuela
- Yemen.

Contact Finance if you are travelling to the countries shown above to arrange suitable insurance.

12.2 Medical Travel Insurance

The FRC's overseas medical insurance policy meets the costs of emergency medical treatment if you are injured or fall ill. See the FRC's medical insurance policy that is available on FRC's intranet.

12.3 Healthcare Prior to Travel

Vaccinations for travelling overseas should be advised and made through the FRC's company doctor. (Dr Simpkins, tel: 0207 935 5614, email: paul.simpkin@medicineatwork.co.uk)

12.4 Passport Costs

Individuals travelling overseas must have a valid passport. In the rare event that staff do not have and have never owned a full UK Passport, the costs associated with issuing a new passport may be claimed from the FRC. Approval is required before entering into, or committing to this process, from the Finance Director.

Individuals who are not UK nationals are responsible for ensuring their passport is up to date and valid.

12.5 Visa Fees

In the event that individuals are travelling to a country that requires a visa with an associated cost, claims for reimbursement may be made. If individuals require a visa to work at the FRC, all arrangements and costs relating to extension must be arranged directly with HR and not claimed through personal expenses.

13 Other Expense Claims

13.1 Additional Costs for Out of Hours Working

In exceptional circumstances you may be asked to complete work by your Line Manager at short notice and with a short time frame, outside your team's core hours. Normally core hours are considered to be 7am to 8pm. Prior to commencing the work you should discuss with your Line Manager any additional costs that you are likely to incur as direct result of the line management request. Examples include additional childcare, taxi fare home, or evening meals. Your Line Manager may then consider the cost-benefit of their request made to you and provide authorisation to you in writing (email is sufficient). Individuals should include this authorisation in their claim along with receipts.

13.2 Printing

FRC provides high quality office printing. If it is necessary to contract work to other companies this should be completed with a purchase order. If printing is required at home, or away from the office (normal place of work) costs for printing will be reimbursed with suitable receipts.

13.3 Publications

Publications and periodicals are expected to be purchased by teams within the FRC through normal purchasing procedures rather than expenses. Therefore, it is not expected that individuals will need to claim for these expenses.

13.4 Official Gifts

If there is a need to purchase an official gift, in line with FRC Code of Conduct (for example, reciprocal gifts as part of cultural exchange), these may be claimed through expenses. Written prior approval should be sought from the FRC Finance Director or appropriate ExCo member. Gifts for colleagues as part of occasions, such as leaving, sickness or parenthood, do not qualify. These should be funded through collections/donations with other colleagues.

13.5 Compensation for Loss of or Damage to Personal Property

The FRC has a specific clear desk policy and a claims procedure for loss or damage to personal property. Where individuals have suffered a loss or damage they should report this to the Finance Director and follow procedure for reclaiming their loss. The following is a summary of the claim guidance:

'Accidents happen and the fact that you are at work, on official duty away from the office or travelling to or from work when you experience loss or damage to your property is not sufficient reason to expect the FRC to compensate you.

'In some cases, the FRC may have a legal liability to compensate for loss or damage to officers' personal property. The Crown Proceedings Act 1947 puts the FRC to all intents and purposes in the same legal position as a private employer. Each case will be examined on its merits and you should be aware that, as a rule, there is no liability on the FRC to:

- prevent theft of an officer's personal property or
- to compensate in respect of losses or damage due to defective furniture or locks if the defect is known to a member of staff who is expected to exercise reasonable care.'

Whether there is a legal liability to pay or not, the FRC may at its discretion make compensatory payment to an officer whose personal property - other than luxury items (e.g. jewellery) is lost or damaged during the course of employment.'

13.6 Miscellaneous Office Expenses

Individuals should not buy consumables for use at work (e.g. stationary, I.T. licences, software or hardware) and reclaim the cost through expenses. The FRC provides all the necessary stationary and so on required to do undertake FRC work activities.

13.7 Eye Test and Glasses

All staff are covered by the Display Screen Equipment (DSE) Regulations 1992 and its subsequent amendments. It is the FRC's policy to comply with the law with regard to eye and eyesight testing, which comes under these Regulations.

The FRC will reimburse employees to have eye and eyesight tests by a qualified optometrist and/or optician when required up to a maximum of £30. The FRC will pay for specialist glasses when they are needed and when normal ones cannot be used (for example where using bifocals proves difficult with the distance of the display screen equipment).

In addition, the FRC will contribute towards the costs of new, normal spectacle lenses if a change of prescription is recommended by the optometrist and/or optician and is required for working with your display screen equipment. This contribution will be the cost of the spectacle lenses or £90, whichever is the lesser amount.

13.8 Professional Subscriptions

For all permanent employees who are not under notice of termination, given or received, the FRC will pay for a subscription or annual fee to professional bodies or associations of which you are a member if the FRC at its discretion considers that the membership is relevant to your role. Claims in relation to the payment of such fees must be submitted in the usual way as other expense claims or will be paid directly to the professional body as appropriate.

Temporary staff, or staff under notice, will only be reimbursed for relevant professional subscriptions if they are essential for their role.