



## **TRAVEL AND SUBSISTENCE**

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**Policy and Procedures**

**September 2023**

**To be reviewed: September 2026**

*To help the public service  
spend wisely*

# TABLE OF CONTENTS

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<b>Introduction</b> .....	1
<b>Key principles</b> .....	1
<b>Travel and allowances</b> .....	2
<b>Administrative arrangements</b> .....	5
Appendix A – Travel Approval Form .....	8
Appendix B – TRAVEL EXPENSES CLAIM FORM .....	10



## INTRODUCTION

1. The Cayman Islands Government (CIG) Official Travel Policy set out the guidelines for travel by all Civil Servants and is applicable to the staff of the Office of the Auditor General (the “OAG” or the “Office”). This document provides further policy and procedures in respect of travel undertaken for the purposes of the OAG’s business. This document supplements the CIG Official Travel Policy (last updated on 28 June 2023). This policy applies to the Auditor General and all staff of the OAG.

## KEY PRINCIPLES

2. The key principles of the OAG travel policy are:
  - All travel incurred should be in line with the strategic objectives of the OAG and should be based on business needs.
  - The cost to the public purse should be minimised.
  - The security, health and safety of Officers should be considered in all travel decisions.
3. All overseas travel must be pre-approved by the Auditor General (in the case of the Auditor General all travel away from the Cayman Islands, both business and personal discussed with the Governor) and there must be an approved business case for undertaking the travel which is in line with the Office’s strategic objectives. Such travel may be undertaken for a number of reasons but it is expected that it would mainly be for the following activities:
  - Audit of overseas offices of the Cayman Islands Government and its entities.
  - Audit of the District Administration in the Sister Islands.
  - Activities and events associated with INTOSAI, IDI, CAROSAI, UK OT / FCDO, Commonwealth AG, CCOLA and the development of public sector audits.
  - Attendance at approved training courses, workshops or conferences.
4. Travel costs incurred within Grand Cayman are considered to be adequately covered by the Motor Car Upkeep allowance. There will be no reimbursement of any travel costs associated with the work of the Office on Grand Cayman, except in exceptional circumstances as approved by the Auditor General. In such circumstances, a clear business case is required before the costs are incurred.
5. The rest of this policy relates solely to travel off Grand Cayman.

## TRAVEL AND ALLOWANCES

### AIR TRAVEL

6. Air travel will usually be economy class. All travel within the Caribbean region, continental United States, Canada or other destinations served directly from Grand Cayman will be economy class. In certain other instances, premium economy travel may be allowed if one leg of the flight is over eight consecutive hours. Business class travel will only be considered in exceptional circumstances and must be clearly justified. Considerations for business class travel include the length of journey and travel time, duration of business trip and health and safety concerns. For example, there are grounds for granting an exemption to fly business class if an employee is required to commence official business within 12 hours of landing. Any travel on premium economy or business class must be authorised in advance by the Auditor General and the Auditor General's travel will only be in accordance with CIG Travel Policy. To obtain authorization officers are required to submit the Travel Approval Form (Appendix A) documenting the business case.

### GROUND TRANSPORTATION

7. All other reasonable travel costs incurred while travelling on the business of the OAG will be reimbursed. All hotel transfers will be reimbursed. Where ground transportation costs are higher than could reasonably be covered in the per diem (10% of the relevant per diem) these will also be reimbursed.
8. Wherever possible ground transportation should be by means of public transport. Where public transport is not available or an effective solution, or where there are issues of personal safety, the use of licensed taxicabs is permitted. Staff should exercise their professional judgment in this, and look to ensure that they are obtaining value for money.

### CAR RENTAL

9. In certain circumstances car rental may provide a reasonable and cost-effective solution. In such instances, the car rental requires a clear business case demonstrating the value for money and must be approved by the Auditor General. All car rentals should be booked in advance by the Corporate Services Manager and will include the full insurance coverage provided by the rental company (Collision Damage Waiver (CDW) or Liability Damage Waiver (LDW)). All authorised car rentals will be fully reimbursed where the Office is not billed directly.

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## ACCOMMODATION

10. The Office will meet the costs incurred for all reasonable accommodation. Criteria for selecting accommodation should focus on ensuring value for money whilst providing safety and security, a location close to the place of business, and an appropriate level of comfort. Reservations must be made as far in advance of travel as possible and the most economical room available should be purchased. The maximum rates that can be spent on accommodations are outlined in Appendix 1 of the CIG Official Travel Policy and are dependent on the region. Any instances where the accommodation costs breach the maximum rates require to be documented on the Travel Approval Form, with a clear business case, and approved by the Auditor General (examples of instances where this might occur are included in the CIG Official Travel Policy).
11. All accommodation should be arranged through the Corporate Services Manager and where possible directly billed to the Office or prepaid using the Auditor General's corporate credit card. Where this is not possible, staff will be reimbursed for the costs incurred.

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## DAILY ALLOWANCES/PER DIEMS

12. Staff will receive a daily allowance to cover the costs of meals, telephone calls and other incidentals for each business trip. The per diem is dependent on the location. The per diems used by the OAG are outlined in Appendix 1 of the CIG Official Travel Policy. Staff are expected to manage their expenses within the daily allowance.
13. Where meals are included within the official travel i.e. as part of the hotel booking or a conference being attended, the per diems claimed should be reduced accordingly. The per diem should be reduced by 15% for breakfast, 20% for lunch and 35% for dinner if these are provided. Where an employee does not take the meals included in the conference or hotel booking and incurs the cost of meals personally, these will be reimbursed on the basis of actual costs incurred up to a maximum of 15% of the per diem for breakfast, 20% for lunch and 35% for dinner. Any such claims require to be supported by appropriate receipts and will be subject to the separate agreement of the Auditor General.
14. The daily allowance (per diem) includes 30% towards the cost of incidentals or non-meal-related expenses. Wherever possible, OAG staff should aim to book hotels that include free WiFi. However, in circumstances where this is not possible and staff incur a charge for this service, the Office will meet this additional cost. Staff must provide supporting evidence for any charge for internet service in addition to the daily allowance.

15. Officers are entitled to claim per diems for travel days, adjusted using the percentages in paragraph 13 to reflect the time of departure or return.

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#### MEDICAL AND TRAVEL INSURANCE

16. All staff are responsible for ensuring that they have their CINICO insurance card with them when travelling overseas. The OAG will not be responsible for any health costs incurred overseas as a result of any failure to get appropriate authorisation for medical treatment from CINICO.
17. The OAG will examine the possibility of obtaining travel insurance for staff for overseas travel on a case-by-case basis. The OAG will meet all reasonable costs of emergencies when on official business travel. For all emergencies when overseas on official travel staff should contact their line manager, the Corporate Services Manager or the Auditor General to determine the appropriate solution or way forward.

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#### VISA AND IMMIGRATION REQUIREMENTS

18. The costs of obtaining visas and other relevant travel documentation (excluding passports) for the purposes of OAG business will be met by the Office.

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#### TRAVEL ON THE WEEKEND, OVERNIGHT OR ON A PUBLIC HOLIDAY

19. Where official travel is required during the weekend, overnight and or public holidays (or other personal time), staff are entitled to TOIL on a one-to-one basis up to a maximum of 7.5 hours per day. The Office will provide for a reasonable amount of TOIL which should be agreed in advance with your line manager or the Auditor General.

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#### VACATION IN CONJUNCTION WITH BUSINESS TRAVEL

20. In cases where vacation time is added to a business trip, any cost variance in airfare, car rental, per diem and/or lodging must be clearly identified and attached to the Official Travel Approval form. The additional cost is the responsibility of the employee.

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#### TRAVELLING WITH SPOUSES/FAMILY

21. The Office will not meet the cost of travel of accompanying spouses and other family members when staff are travelling on official business. In rare instances, it may be considered necessary from a business perspective for a spouse etc. to accompany an employee on business travel. In such instances, consideration will be given to reimbursing the costs of travel. The reimbursement of such



costs would require clear justification through a business case, pre-approved by the Auditor General.

## ADMINISTRATIVE ARRANGEMENTS

### APPROVAL

22. The business case for all overseas travel must be documented on the Travel Approval Form at Appendix A, and pre-approved by the Auditor General. The business case should include: reasons for undertaking the travel; benefits and outcomes expected; other options considered; and, the estimated costs and any funding to be provided by third parties.

### ARRANGING AND BOOKING TRAVEL

23. All travel arrangements and bookings should be made through or in conjunction with the Corporate Services Manager. Where possible the Office will seek to be billed directly for flights, accommodation and car rental. Where this is not possible these may be booked using the Auditor General's corporate credit card.
24. All air travel should be organised either through Cayman Airways by the Corporate Services Manager, or booked using the Auditor General's corporate credit card. In instances where the corporate credit card is used to obtain flights from travel websites, a quote should also be obtained from Cayman Airways to ensure that value for money is being received (i.e. provided the employee has produced documented evidence with the Travel Approval Form that an alternative booking arrangement will save at least 10% on the fare quoted by Cayman Airways). The Auditor General may authorise travel arrangements using an alternative airline, where Cayman Airways does not have available seating, or it provides none or only some of the flights.

### VISA AND OTHER TRAVEL REQUIREMENTS

25. Staff members are responsible for ensuring that they have all of the appropriate travel documents to meet the immigration requirements of the country being visited. This may include visas or travel inoculations. Staff should liaise with the Corporate Services Manager to arrange any business letters, etc. needed prior to booking any travel.

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## CLAIMING FOR TRAVEL EXPENSES AND ALLOWANCES

26. All claims for travel expenses and allowances should be made using the standard form at Appendix B. The travel form should be authorised by your line manager and submitted to the Corporate Services Manager for reimbursement within seven days of return to the Office. In the case of the Auditor General, one of the Deputy Auditors General will authorise his/her travel claims.
27. Wherever possible, all known travel expenses, such as flights, accommodation and other expenses should be paid prior to travel. All claims for travel expenses, excluding per diems, must be supported by appropriate receipts. If receipts are not provided the Office will not reimburse these, except in exceptional circumstances at the discretion of the Auditor General. Credit card statements or slips and other receipts that do not give details of purchases are not acceptable as a means of justifying expenses.
28. The Auditor General may take the corporate credit card on trips and this should be used for official business only.
29. To support the efficient reporting of travel costs staff must record the full costs for each incidence of official travel on the Travel Expenses Claim Form, including those items that were paid for in advance by the Office (such as airfares and accommodation) or covered by a travel advance.

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## TRAVEL ADVANCES

30. In certain circumstances a travel advance may be authorised. The Travel Approval Form in Appendix A must be completed, ideally 30 days in advance of travel, and authorised by your line manager and the Auditor General.

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## FOREIGN CURRENCY TRANSLATION

31. Where the claim for reimbursement of expenses includes transactions in a foreign currency these will be translated using the mid-rates provided by [www.XE.com](http://www.XE.com) on the date of return to the Office unless CIG provide fixed rates. The fixed rate for US Dollar transactions is 0.84.

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## EXCEPTIONS TO THIS POLICY

32. Any deviations from this policy must be clearly identified and justified as part of the business case in the Travel Approval Form and must be approved by the Auditor General.

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NON-COMPLIANCE

33. Non-compliance with regard to expense claims or other significant breaches of this policy may result in disciplinary action.

# APPENDIX A – TRAVEL APPROVAL FORM

## OAG - OFFICIAL TRAVEL APPROVAL FORM

Applications for Official Travel should, where possible, be given to the Auditor General at least 30 days prior to proposed travel.

<b>Name:</b>		<b>Post:</b>			
<b>Destination:</b>		<b>Purpose:</b>			
<b>From:</b>		<b>Until:</b>			
<b>Airline and class of travel:</b>					
<b>Business Case</b>					
<i>[The business case should justify any deviation from the expected class of airline travel specified in para X, and any other deviations from this policy.]</i>					
<b>Details of Estimated expenses</b>	<b>FOREIGN CURRENCY</b>			<b>CI\$</b>	<b>Advance</b>
	<b>Type</b>	<b>Amount</b>	<b>Rate</b>	<b>Equivalent</b>	<b>Requested</b>
1. Daily per diem allowance					
2. Airfare (name of airline(s))					
3. Hotel bills (name of hotel(s))					
4. Other meals					
5. Airport & hotel transfers/ taxis					
6. Conference/course fees, etc.					
7. Official phone calls					
8. Official entertainment					
9. Car rental (pre-approved) / other travel					
10. Other expenses (specify)					
	<b>Total Estimated cost CI\$</b>				

	Travel Advance requested		
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I wish to apply for official travel as set out above. I understand that any **outstanding advance must be cleared before making this application and that I must present a full account of expenses incurred on an Official Travel Expenses Claim Form authorized by line manager/Auditor General within 7 working days of my return. I accept that failure to do so may result in the deduction of this advance from my salary.** Foreign currencies are converted at the actual purchase price to be paid except for US dollars for which the rate is US\$1.00 to CI\$0.84..

I am requesting \$\_\_\_\_\_ in advance.

I certify that this is a true statement of the purpose for the travel to conducted by me on behalf of the Office of the Auditor General.

**SIGNED:**

\_\_\_\_\_

**DATE:**

\_\_\_\_\_

**Approved/Not Approved by the Auditor General:**

\_\_\_\_\_

**DATE:**

\_\_\_\_\_

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# APPENDIX B – TRAVEL EXPENSE CLAIM FORM

## OAG - OFFICIAL TRAVEL EXPENSES CLAIM FORM

Foreign currencies are converted at the actual purchase price except for US dollars for which the rate is US\$1.00 to CI\$0.84.

<b>Name:</b>		<b>Post:</b>			
<b>Destination:</b>		<b>Purpose:</b>			
<b>From:</b>		<b>Until:</b>			
<b>Airline and class of travel:</b>					
<b>Explanation of variances from the OAG travel and subsistence policy:</b>					
DETAILS OF EXPENSES CLAIMED	FOREIGN CURRENCY			Supporting Receipts	Equivalent
	Type	Amount	Rate		
1. Daily Allowance					
2. Airfare					
3. Hotel Bills					
4. Other Meals					
5. Airport and hotel transfers / taxis					
6. Conference/course fees, etc.					
7. Official Phone Calls					
8. Official Entertainment					
9. Car Rental/Other Travel					
10. Other Expenses					
<b>Total Claim CI\$</b>					
<b>Original estimated cost</b>					
<b>Deduct Advance/Credit Card</b>					
<b>Balance due to Government/Claimant</b>					



I certify that this is a true statement of the expenses incurred by me on behalf of the Office of the Auditor General.

**SIGNED:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**Calculations checked by:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**Authorised by the Auditor General:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

## OAG – PER DIEM CALCULATION

Date	Currency	Breakfast (15%)	Lunch (20%)	Dinner (35%)	Incidental (30%)	Total
<b>Total Per Diem CI\$</b>						