



MINISTRY OF FINANCE

Government Travelling Regulations 2012



1c/2012

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Ministry of Finance publications

1c/2012

Office for the Government as Employer



441 002
Printed matter

MINISTRY OF FINANCE
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FINLAND
Tel. +358 9 16001
Internet: www.financeministry.fi
Layout: Pirkko Ala-Marttila

ISSN 1797-9714 (nid.)
ISBN 978-952-251-287-1 (nid.)
ISSN 1797-9714 (pdf)
ISBN 978-952-251-288-8 (pdf)

Juvenes Print
Tampereen Yliopistopaino Oy, 2012

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The Government's Travelling Regulations 2012

The Government's travelling regulations 2012 contain a special collective agreement concerning compensation for travelling expenses, concluded on 24 November 2011. That agreement is in force until 31 March 2014.

Maximum amounts of per diem, meal, mileage, accommodation and hotel allowances for public servants and employees for the year 2012 were established in a specifying collective agreement concluded on 25 November 2011.

The amounts of per diem, meal and mileage allowance, as well as the maximum level of hotel and accommodation allowances for the year 2013 will be established in a separate agreement to be concluded in the autumn of 2012, in conformity with previous practice.

Furthermore, the Government's travelling regulations contain an Order/Directive of the Ministry of Finance of 5 November 2007, 8/2007 (compensation for travelling expenses.)

The Office for the Government as Employer

Collective agreement concerning compensation for travelling expenses 2012

Collective agreement concerning compensation for travelling expenses, concluded on 25 November 2011 between the Ministry of Finance, the Public Sector Negotiating Commission JUKO ry, the Trade Union for the Public and Welfare Sectors JHL ry and the Federation of Salaried Employees Pardia ry.¹

Article 1

Scope of application

The provisions of the present Agreement shall apply to compensation of travelling expenses for public servants and government employees for journeys in Finland and abroad ("official journeys"), unless otherwise provided, ordered or agreed.

Article 2

Travelling expenses

Travelling expenses shall be those extra expenses that the person concerned has paid because of an official journey.

By virtue of this Agreement compensation for travelling expenses in connection with official journeys shall be paid for actual transportation expenses, as per diem, meal allowance, accommodation or hotel allowance, night travel allowance and as training day allowance for training courses. In addition, certain special allowances shall be paid.

The present Agreement also contains provisions concerning the principles for paying salaries for employees' travelling time as well as the travelling day allowance for public servants.

¹ The Agreement is in force until 31 March 2014. Maximum amounts of per diem, meal, mileage, accommodation and hotel allowances for the year 2012 were established in the agency level collective agreement concluded on 25 November 2011. Adjustments for the year 2013 will be separately agreed at a later date.

Article 3

The concept of official journey

A journey that entitles to compensation for travelling expenses shall be a journey, which is ordered by a superior and which a public servant makes for carrying out his or her official duties outside the workplace, or which an employee makes for doing his or her job outside the workplace ("official journey").

Going to workplace from the person's residence, or from a similar location ("residence") and returning there shall not be an official journey.

Workplace shall mean the fixed workplace where the person concerned works. If he or she has no such fixed workplace due to the character of the work, the workplace shall be a similar place.

Note:

Public servants have official workplaces and those of employees are determined in employment contracts.

Article 4

Travelling days, the beginning and the end of official journeys

A travelling day shall be the 24 hours period commencing at the outset of an official journey, or at the end of the preceding travelling day. An official journey shall commence when the person concerned leaves his or her workplace or residence, and it shall end when he or she returns to the workplace or residence.

However, an official journey shall not yet end when the person concerned returns to his or her workplace only for the purpose of handing in or for changing tools or other work equipment, for receiving new instructions, or for other similar short time execution of official duties or work, provided that the official journey continues immediately thereafter.

Article 5

Travelling mode

Official journeys shall be made in the shortest possible time and at the lowest possible aggregate costs, bearing in mind that the official journey and the relevant duties shall be carried out appropriately and safely. In the assessment of the aggregate costs of an official journey the elements to be taken into account shall not only be compensation for transportation expenses, per diem, accommodation or hotel allowance, any salary for travelling time or the travelling day allowance for public servants and other compensation for travelling expenses, but also time saved by using certain modes of transport.

Compensation for official journeys shall not exceed the amount payable if the journey were made in the manner most advantageous for the government agency concerned, as set out in paragraph 1.

Article 6

Compensation for the use of own vehicles

When a public servant or an employee uses his or her own vehicle, or a vehicle in his or her possession for an official journey, compensation for transportation expenses shall be paid as follows:

By car In respect of each mileage calculation period starting on 1 January, for the first 5 000 kilometres from 1 January to 31 December 2012, 45 cents per kilometre and 40 cents for additional kilometres. Increased mileage allowance shall be paid in the following cases:

- 1) 7 cents when the job or duty requires transporting a trailer attached to the car, 11 cents when the work or duty requires transporting a caravan attached to the car, and 21 cents when the work or duty requires transporting a resting hut, or similar facility attached to the car, and
- 2) 3 cents when the person concerned
 - a) has to transport machines or appliances weighing more than 80 kilos, or unusually big machines or appliances,
 - b) has to take a dog in the car for the purpose of carrying out his or her duty or work, or
- 3) 9 cents for driving a car on forest roads, or on closed building sites, to the extent that carrying out the person's duty or work requires such driving.
- 4) 3 cents per person when the person concerned transports other persons, in case arranging such transport is the duty of the employer.

1 January - 31 December 2012:

By motorcycle 34 cents for the first 5 000 kilometres and 30 cents for additional kilometres.

By motor boat Engine power less than 50 hp, 78 cents per kilometre and more than 50 hp 114 cents per kilometre.

By snow-mobile 108 cents per kilometre.

By all-terrain vehicle.....	102 cents per kilometre.
By moped	18 cents per kilometre.
Other transport	10 cents per kilometre.

The next mileage calculation period shall commence on 1 January 2012.

When a person on official journey abroad is entitled to use his or her own car due to the purpose of the journey or to particular reasons, compensation shall be paid according to the provisions of the present Article.

The Ministry of Foreign Affairs shall issue regulations concerning the use of and compensation for private cars of public servants or employees attached to Finnish representations abroad. Those regulations shall apply also in respect of public servants and employees of other administrative branches who are stationed abroad.

Article 7

Other compensation for transportation expenses

The person concerned shall be compensated for the price of travelling tickets, for seat and berth reservation charges, for freight charges for transporting necessary tools and equipment, as well as for other comparable necessary costs in connection with the official journey.

Car parking charges in airports, train stations and in connection with hotel accommodation shall be paid against receipt, however not for a longer period than three days for each official journey.

Costs for travelling in taxi, chartered aircraft, leasing car or other similar means of transport shall be compensated, however not to a higher amount than what can be considered reasonable.

Article 8

Length of official journeys that entitle to a per diem allowance

A per diem allowance can be paid when an official journey extends farther than 15 kilometres from a public servant's or employee's residence, or from his or her workplace. The length of the journey shall be measured according to generally used travelling routes, depending if the person concerned leaves his or her residence or workplace, or returns residence or to the workplace.

Article 9

Time limits for partial per diem allowance and for full per diem allowance

Partial per diem allowance shall be paid when an official journey lasts for more than 6 hours.

Full per diem allowance shall be paid when an official journey lasts for more than 10 hours.

When an official journey lasts for a longer time than one full travelling day and if the time spent on that official journey exceeds the previous travelling day by more than two hours, the journey shall entitle to a new partial per diem allowance. If the exceeding time is more than six hours, it shall entitle to a new full per diem allowance.

Article 10

Amount of per diem allowances

Per diem allowance shall be paid as follows:

- 1) Partial per diem allowance for the period 1 January - 31 December 2012 shall be 16 euro for each travelling day that entitles to a per diem allowance, if the minimum time specified in article 9 paragraph 1 is spent on official journey, and
- 2) Full per diem allowance for the period 1 January - 31 December 2012 shall be 36 euro for each travelling day that entitles to a per diem allowance, if the minimum time specified in article 9 paragraph 2 is spent on official journey.

Article 11

Per diem allowance for official journeys abroad

Public servants and employees shall be entitled to the per diem allowance agreed for the country or region where a travelling day ends. If a travelling day ends on board a ship, or an aircraft, the per diem allowance shall be determined according to the region from where the ship or aircraft has made its latest departure. In case Finland is the place of departure, the per diem allowance shall be determined according to the place of first landing.

If the time spent on an official journey exceeds the latest full travelling day ending abroad by more than two hours, the person concerned shall in respect of that travelling day be entitled to a per diem allowance amounting to 35 % of the per diem allowance for the latest full travelling day ending abroad. If the exceeding time is more than ten hours, the person concerned shall in respect of that travelling day be entitled to a per diem allowance amounting to 65 % of the per diem allowance for a full travelling day ending abroad. When a full travelling day entitling to a per diem allowance at the rate of 65 % ends in Finland, the per diem allowance for subsequent travelling days shall be determined according to the rates applicable for Finland.

If the total time spent on an official journey is less than 24 hours, per diem allowance shall be paid according to the provisions and euroamounts applicable for Finland. However, if the official journey has lasted for more than 15 hours and if more than five hours have been spent abroad for performing official duties

or other work, or for other valid reasons, the person concerned shall be entitled to the per diem allowance agreed for that country or region.

Notwithstanding the provisions of paragraphs 2 and 3, public servants and employees, who are stationed abroad, who make official journeys lasting from eight hours to fifteen hours, or exceeding the last full travelling day by more than two and by not more than fifteen hours, shall be entitled to a foreign per diem allowance to an amount of 50 % of the per diem allowance that is established in the enclosure to the present Agreement and that shall be paid for the region or country where the official journey was made, or where it ended. If the duration of an official journey exceeds 15 hours, or if the time spent on an official journey exceeds the latest travelling day by more than 15 hours, a full foreign per diem allowance shall be paid.

Per diem allowance for seminars at sea, and for cruises for meetings and for education and training purposes shall be paid according to the provisions and euro-amounts applicable for official journeys in Finland.

The amounts of per diem allowance applicable for the period 1 January - 31 December 2012 per travelling day for each country and region are enclosed.

Article 12

The impact of free meals on the per diem allowance

If, in the course of a travelling day, a public servant or employee has had one or several meals free of charge, or one is included in the price of a travelling ticket or hotel accommodation, or if he or she had an opportunity to have such a meal, full or partial per diem allowance shall be reduced by 50 %.

The precondition for reducing a full domestic per diem allowance or a foreign per diem allowance is that the person concerned has eaten, or had the opportunity to eat two meals. The precondition for reducing a partial per diem allowance is one meal.

Article 13

Meal allowance

If no per diem allowance is paid for an official journey in Finland and if the public servant or employee concerned has eaten at his or her own expense outside his or her common place for having meals, at a distance of not less than 10 kilometres from his or her workplace or residence, and if the journey has lasted for more than 4 hours, the person concerned shall be paid a meal allowance to an amount of 25 % of the amount stipulated in article 10, paragraph 1 subsection 2.

Article 14

Accommodation and hotel allowance

In addition to a per diem allowance, accommodation allowance shall be paid on the basis of a receipt issued by the hotel, or on the basis of some other reliable receipt. However, the amount of the accommodation allowance shall not exceed the maximum amount stipulated in article 15. If meals are included in the price of the accommodation, an allowance shall only be paid for the price of the room.

For journeys abroad the hotel allowance shall include the base price of the room, plus any taxes and fixed tips.

Accommodation provided by the government agency concerned shall be used, if it meets reasonable standards. If a public servant or employee does not use such accommodation, the accommodation allowance shall not exceed the sum that the government agency charges for its accommodation.

A precondition for paying accommodation allowance is that the person concerned was present at the locality of accommodation for not less than four hours during the time from 2100 hours to 0700 hours, or that he or she was travelling or performing duties elsewhere than at his or her domicile during that time and that accommodation was therefore necessary.

If necessary due to particular local conditions, expenses for the use of a hotel room abroad during hours other than those set out above can be reimbursed, however not more than half of the price of the hotel room per day.

Article 15

Maximum amounts of accommodation and hotel allowance

The maximum amounts of accommodation and hotel allowance in Finland are the following:

1 January - 31 December 2012

Cities of Helsinki, Espoo, Vantaa and Kauniainen	141 euro
Other municipalities	100 euro

The maximum amounts of hotel allowance for travels abroad during the period 1 January - 31 December 2012, in respect of each country or region, are enclosed.

Article 16

Night travel allowance

Night travel allowance shall be paid for a travelling day that entitles to a per diem allowance, when more than ten hours have been spent on an official journey, of which not less than four hours between 2100 hours and 0700 hours, provided that the person concerned was entitled to accommodation at the government agency's expense, but has not used it.

The amount of night travel allowance shall be 12 euro per day.

Night travel allowance shall not be paid, if the person concerned is paid accommodation or hotel allowance, or if he or she is paid separate compensation for a berth on a night train or a ships cabin, or if the journey is made on a ship or train at the disposal of the government so that the traveller can live on board. Neither shall night travel allowance be paid when the person concerned other-wise has no expenses for staying overnight because of free accommodation provided by the government agency concerned.

Article 17

Compensation to training course attendants

Training course attendants shall be paid compensation for travelling expenses to the course and back according to the provisions of articles 6 - 12, 14 and 15. A training course attendant is a public servant or employee who is attending a training course organized or otherwise defined by the government agency.

In respect of short training courses, i.e. courses lasting not more than 21 days, per diem allowance or meal allowance, as well as accommodation or hotel allowance or night travel allowance shall be paid as stipulated in articles 8 - 16.

In respect of long training courses, i.e. courses lasting continuously for more than 21 days, training day allowance shall be paid from the beginning of the course, under the same conditions as set out in articles 8 and 9 concerning per diem allowance and in article 13 concerning meal allowance. Training day allowance shall be paid as follows:

- a) In respect of days 1 - 21 the training day allowance shall be the same as full or partial per diem allowance, or meal allowance, and
- b) in respect of following days, however only in respect of courses lasting not more than one year, the training day allowance shall be 75 % of full or partial per diem allowance or meal allowance.

If the government agency provides meals free of charge for training course attendants, the training day allowance shall be reduced by 50 %. If the government agency also provides accommodation free of charge that meets reasonable standards, the training day allowance shall be reduced by a further 25 %. However, the latter reduction shall not be made, if accommodation free of charge is arranged in caserns, camps or under other similar conditions.

Accommodation allowance or night travel allowance shall not be paid for the days for which the training course attendant is entitled to training day allowance and the government agency provides accommodation that meets reasonable standards.

When a training course is split up in several parts and when the periods in between are more than 12 days, the course shall be considered as several different courses.

The per diem allowance payable for training courses abroad shall be reduced according to the principles set out above, unless it is decided to pay a lower per diem allowance with the consent of the person concerned.

Article 18

Travel-time allowance for employees

In respect of travelling days salary shall be paid for the time spent on the journey and for which the person concerned does not receive any salary because of the journey, however not for a period longer than the time required for receiving a salary commensurate with the person's regular daily salary. Travelling time shall not count as working time.

In respect of official journeys on Sundays, holidays and on other days off work according to the working time arrangements for the person concerned, travel-time allowance shall be paid to an amount equal to what is paid for his or her ordinary working time, however for not more than eight hours and in accordance with the employee's single hourly salary.

No compensation for travelling time shall be paid when an employee's duties allow him or herself to determine when and how to make official journeys and how to arrange his or her working hours. (YK:05435)

Article 18a

Travelling day allowance for public servants

If a public servant has been ordered to travel on a Saturday or Sunday, or on a public holiday as defined in the article 5, subpara-graphs 1 and 2 of the collective agreement on working hours for government employees, or on a day that would for other reason be his or her day off work, or on his or her day of work according to the work shift list for weekly work or shift work, so that the time spent on travelling only is not less than five hours, the person concerned shall be paid a travelling day allowance. The amount of the travelling day allowance is 55 euro on official journeys in Finland and 150 euro on official journeys abroad. Travelling time shall not count as working time.

However, travelling day allowance shall not be paid to senior public servants defined in article 18 paragraph 3 of the collective agreement concerning working hours, nor to public servants who themselves can determine the time

of their official journeys and how to arrange their working time and time off in connection with such journeys. Neither shall travelling day allowance be paid if time counting as working time is spent during the aforementioned day, or if travel compensation is paid on the basis of special provisions, otherwise than on the basis of the present agreement. (YK:04288 home country, YK:04289 abroad)

Rule of application:

Allowance can be paid for travelling days spent on official journey made upon order, if those days otherwise would be days off work for the public servant concerned, when he or she does not work, and if the time spent on travelling is not less than five hours. Compensation shall be paid only once for weekends or other consecutive holidays. Stopovers during an official journey, e.g. waiting time on intermediate stations, shall count as travelling time. Time when a public servant has access to a hotel room or to other accommodation shall not count as travelling time. The days referred to in article 18 a paragraph 1 above shall be calculated as calendar days, however so that on a Sunday the journey shall commence not later than at 2100 hours. In case of different time zones travelling time shall be counted according to actual time spent travelling.

Article 19

Special compensation for journeys abroad

The following expenses, justified by appropriate receipts, shall be compensated as costs in connection with official journeys abroad:

- 1) Airport taxes,
- 2) fees for passports or visas, expenses for necessary medicines and vaccinations,
- 3) use of a taxi for travelling to the airport or airport terminal , or back, provided that a taxi is obviously necessary, economic or appropriate in view of the circumstances,
- 4) the premium for luggage insurance for a sum insured of not more than 1 500 euro, and the premium for single premium travel insurance taken for an official journey lasting not more than 31 days, in so far as the insurance gives compensation for expenses due to sickness or accidents during the journey, or due to cancellation or interruption of the journey. In respect of travel insurance taken for an entire year a premium of not more than 50 euro shall be compensated,
- 5) necessary and justified telephone and facsimile costs in connection with arrangements for an official journey and with official business,
- 6) rent for a safe deposit box in a hotel, and
- 7) other comparable necessary expenses.

Article 20

Advance payment

The Government's payment cards shall be used for paying official journey expenses. Advance payment can be granted only if a payment card has not been put at the disposal of the public servant or employee concerned, or if payment cards cannot be used in the country of destination.

Advance payment shall be made to the public servant's or employee's bank account.

Advance payment of per diem allowance need not be granted for official journeys lasting for less than 24 hours.

Article 21

Travel claim forms and receipts

Compensation for travelling expenses shall be claimed by means of a travel claim form that shall be submitted to the government agency concerned within two months after the end of the journey, under penalty of forfeiture of the right to compensation and to any advance payment made.

For particular reasons the government agency concerned may stipulate that compensation shall be claimed within a shorter time than set out above.

Upon application the government agency concerned may grant permission to pay compensation also after the abovementioned deadline.

Receipts justifying expenses paid shall be attached to the travel claim form, provided that it was possible to have such receipts.

Article 22

Secondary compensation

A public servant or employee who is entitled to compensation for travelling expenses for performing work commissioned by another employer shall not be paid compensation from the funds of the government agency that issued the travel order.

Article 23

Local agreements concerning compensation for travelling expenses

Exceptions from the provisions of the present Agreement are permitted in agencylevel collective agreements concluded by the negotiating authority of the administrative branch concerned, however on condition that such exceptions do not result in increased costs for the government and that extra costs are compensated by savings achieved by means of those agreements.

Article 24

Industrial peace

Public servants

During the period of validity of the present Agreement persons bound by it must not resort to industrial action for the purpose of resolving disputes concerning the validity, the applicability, the actual content or claims based on the agreement, nor for the purpose of modifying the agreement in force, or for concluding a new one.

Furthermore, associations bound by the present agreement are liable for controlling that subordinated associations and the public servants concerned do not break the industrial peace obligation set out in the preceding paragraph, nor otherwise contravene the contract clauses. This obligation of the associations concerned also means that they must not support or give their assistance to prohibited industrial action, nor otherwise promote such action. On the contrary, the associations shall make all endeavours to stop industrial action.

Employees

During the period of validity of the present Collective Agreement strikes, lock-outs and other similar industrial action against the provisions of the present agreement, or for the purpose of amending it, are prohibited.

Article 25

Period of validity

The present agreement shall enter into force on 1 March 2012 and it shall remain in force until 31 March 2014. Thereafter the period of validity shall continue for one year at a time, unless it is terminated by one or the other of the contracting parties not less than six weeks before the end of the period of validity, or year of extension.

Order/directive of the Ministry of Finance, 5 November 2007, 8/2007

The Ministry of Finance has had the following decision in respect of the collective agreement concerning compensation for travelling expenses of public servants and government employees. In respect of public servants the present decision constitutes an order and in respect of employees it constitutes a directive. The concept "official journey" shall include also employees' journeys, for which compensation is paid according to the same provisions.

1 Rules and directives of application

1.1 Scope of application (article 1)

In the evaluation of the scope of application of orders and directives for compensation of travelling expenses, the orders and directives applied by the organization that issues the travel order and that pays the costs shall primarily apply.

1.2 The concept of travelling expenses (article 2)

Travelling expenses shall be those extra expenses that result from an official journey. However, only those extra costs that are set out in clauses of the agreement, or in the present decision, shall entitle to compensation. That means that those clauses shall be exhaustive, apart from the provisions of article 19, subparagraph 7 of the collective agreement concerning special compensation for official journeys abroad.

By virtue of the Income Tax Act compensation paid for official journey expenses, in conformity with the relevant agreements, are in general exempt from tax except for the travel-time allowance for employees, the travelling day allowance for public servants and the expense incurred by providing a passport. In cases where the employee or the public servant has a secondary workplace defined in the Income Tax Act the tax-exempt proportion of the travelling

expenses resulting from travelling to those workplaces is determined according to the article 71 of the Income Tax Act.

1.3 The concept of official journey, travel order and workplace (article 3)

1.3.1 The concept of official journey and travel order

An official journey is one, which is ordered by a superior and which a public servant or employee makes for carrying out his or her official duties outside the workplace. A travel order is always necessary and it may be drawn up electronically. A travel order may be based on a particular request by a superior, on applicable rules of procedure, service regulations or other permanent regulations, or in respect of employees also on an agreement.

An outbound journey that is the consequence of a transfer to another posting place shall also count as an official journey.

The person issuing a travel order shall be informed of the purpose of the journey, how it will be made, as well as of the grounds for compensating travelling expenses and of any advance payments.

1.3.2 Combination of official journeys and holidays

The requirement that official and other duties shall be carried out excludes journeys whose main purpose is not the fulfilment of such duties. Such journeys are inter alia holiday and recreation journeys, as well as combined official and holiday journeys. A combination of holiday and official journeys is only permitted for special reasons.

If such supplementary and extended travelling time that is not foreseen in the programme of the journey is included for the purpose of saving total costs, (in respect of journeys abroad for example the financial advantage of a charter journey), such travelling time shall be compensated only provided that a provision to this effect is included in the travel order. A precondition for including supplementary and extended travelling time in the travel order shall always be that considerable savings of total travelling expenses can be achieved, that the extension of the official journey is reasonable in relation to the achieved savings and that the journey as a whole is made in the most advantageous manner from the government agency's point of view.

A combination of official and holiday journeys shall be avoided. If there are exceptionally particularly valid reasons for combining official journeys with holidays, and if such a combination is approved by the person who issues the travel order, the days of holiday shall be specified in the travel order form. Travelling expenses during the holiday period shall not be compensated. If for example the official journey ends at the beginning of the holiday, costs for the return journey shall not be compensated.

Notwithstanding this main rule, a public servant stationed abroad may combine a holiday journey of not more than three days and an official journey to Finland for the purpose of taking care of his or her personal affairs.

1.3.3 Workplace

A workplace shall mean the fixed place where the person concerned works. If he or she has no fixed workplace due to the character of the work, any similar place shall be the workplace. The rule is that every public servant and employee shall have a workplace, i.e. a building where he or she carries out his or her duties. Such a workplace may be the place where the person concerned carries out duties, gets working instructions, stores clothes, equipment and appliances used in the work, or some other similar place relevant for carrying out the work concerned. If a public servant or an employee has no workplace as set out above due to mobile work, the workplace shall be the person's home, or some other fixed place.

The place for carrying out public duties shall mean the place where a public servant has been transferred from his or her workplace for the purpose of carrying out service related duties, or other duties assigned to him or her. In such cases the workplace shall not change and for that reason stays on the place for carrying out public duties shall count as an official journey.

1.3.4 Change of workplace

In some situations the transfer to a place for carrying out public duties may result in a change of workplace. This is the case for example when a public servant is appointed to a fixed time public service position for carrying out official duties at another location. In such cases the workplace shall not change until the public servant concerned has been informed not less than 30 days in advance of the beginning of the appointment, and if possible, also of its probable duration. If the appointment is so urgent that the 30 day period does not end before the transfer, the place for carrying out public duties shall not change to become the workplace until 30 days after the public servant was informed of the appointment. A short time appointment as substitute to another location, i.e. when the public servant is paid according to his or her ordinary post for the period of appointment, shall not mean a transfer of workplace.

If a long time transfer of a public servant to another location is necessary for carrying out duties at that location, and if the public servant retains his or her own post, the workplace may be transferred.

The public servant concerned shall be informed of the transfer in writing. The notice shall indicate the transfer date and the probable duration of the transfer. If such written notice is not given, the workplace shall not be transferred

and the public servant concerned shall be compensated for travelling expenses.

If a public servant takes the initiative of being transferred to a new workplace, the 30 days period of notice is not necessary. In that case the public servant's workplace shall change immediately when he or she arrives at the new location.

1.4 Travelling days, start and end of the journey (article 4)

In respect of the concept of an official journey it shall be taken into account that when the person concerned departs on a new official journey that journey also implies the start of a new travelling day. After the end of an official journey there exists no time already compensated that shall be taken into account in calculating the compensation of the costs for the new official journey.

A new official journey shall commence either at the workplace or at the traveller's residence and it shall end at one or the other of these places.

If a public servant or employee has arrived at his or her workplace and departs from there on an official journey, a travelling day shall commence upon that departure and all compensation for travelling expenses shall be calculated accordingly. The time of the day when the person concerned has started an official journey is irrelevant for the application of the present provision.

However, an official journey shall not yet end when the person concerned returns to his or her workplace only for the purpose of handing in or for changing tools or other work equipment, for receiving new instructions, or for other similar short term execution of official duties or work, provided that the official journey continues immediately thereafter. A precondition for the continuance of an official journey despite a visit to the workplace shall however be that the visit is made upon instructions by the employer, or for other work related reasons. An official journey shall end when the person returns to his or her residence. The longest permitted stay on the workplace in the course of an official journey shall be approximately one hour.

1.5 Travelling mode, choice of means of travel (article 5)

According to agreements presently in force official journeys in Finland and abroad shall be made in the shortest possible time and at the lowest possible total expenses, bearing in mind that the official journey and the relevant duties shall be carried out appropriately and safely.

The person's position, pay grade, or any other similar base shall not be relevant for the grounds on which compensation for travelling expenses is paid.

In the choice of travelling mode not only the direct costs of the journey shall be taken into account, but also other circumstances that have an impact on total expenses, inter alia the consequences of the journey on the use of working hours. All factors that are relevant for the duration of the journey, the travel-

ling mode and for expenses should be set out on the travel order form already when the request of a travel order is made. In addition to savings of working time, also important savings of leisure time may be taken into account when the comparison is made.

Compensation for official journeys shall not be paid to an amount higher than the rate applicable when the journey is made in the manner most advantageous to the government agency concerned. For example, compensation for using the traveller's own car shall only be paid according to the costs of public transport, if such transport is more advantageous.

According to the principle of most advantageous travelling mode, when public servants and government employees travel by air they shall use the service contracts that have been set out to tender (for example framework arrangements). These contracts should also be used when choosing the accommodation services. If such service contract is not available, the service shall be purchased in accordance with the provisions of the Public Procurement Act

1.6 Compensation for transportation expenses (articles 6 and 7)

1.6.1 Temporary use of private cars

The decision whether compensation for a public servant's or employee's transportation expenses shall be paid in accordance with the mileage allowance set out in article 6 of the agreement when he or she occasionally uses his or her private car, or a car in his or her possession, shall as a general rule be made when a travelling order is given, or exceptionally at the latest when the travel claim form is approved. The circumstances set out in paragraph 1.5 above shall be taken into account in the decision. If a journey can or could have been made at lower cost by using public transport at lower total costs, compensation for the use of a private car shall not be paid.

When a private car is used only occasionally a driver's log book need not be used. It is sufficient that the travel claim form contains sufficient information for calculating mileage allowance.

1.6.2 Continuous use of a private car

If official journeys constitute an essential and permanent element of the a public servant's or employee's work, due to the character and scope of that work, the government agency may grant the person concerned the permission to use a private car on a continuous basis.

Also in these cases the main principle shall be that when a travel order is issued a decision shall be made, in respect of each official journey, which mode of travel shall apply for the purpose of compensating transportation expenses.

Although a public servant or employee has been authorized to use a private car, the principles set out in paragraph 1.5 shall nevertheless apply and the most advantageous mode of transport shall always be the main principle.

When a government agency grants the permission to use a private car for official journeys on a continuous basis the person concerned shall be given a driver's logbook. In that book the following notes shall be made; the time when an official journey starts and ends, the main outline of the travelling route, the purpose of the journey, the mileage meter indications at the start and at the end of the journey, the length of the journey, a compensation calculation, any executive assistants present, if a separate fee is charged for transporting them, as well as any other notes that the government agency considers necessary.

A public servant or employee who has been granted permission to use a private car on a permanent basis shall make a normal travel claim form.

1.6.3 Other transportation expenses

Public servants and employees who are on a longlasting official journey in Finland shall be entitled to compensation for transportation expenses for one fortnightly visit to their home by using the cheapest mode of travel. The person concerned shall not be entitled to compensation for any other travelling expenses for the home journey, for example any per diem allowance shall not be paid.

Certain airlines market their products by offering their customers journeys or hotel accommodation free of charge. The employer shall be entitled to this advantage in respect of official journeys paid by the government agency; any free air tickets or hotel accommodation shall be used in connection with other official journeys.

1.7 Per diem allowance (articles 8, 9 and 10)

The precondition for paying per diem allowance is that an official journey fulfils the requirements concerning both the length and duration of the journey.

In respect of the length of an official journey, the precondition for paying a per diem allowance shall be that the journey extends farther than 15 kilometres from the public servant's or employee's workplace or residence. The length of the journey shall be calculated on the basis of the shortest route generally available at the time of the official journey.

An official journey can commence either at a residence or at the workplace and consequently it can end either at a residence or at the workplace. Notwithstanding the main rule that the length of an official journey shall be more than 15 kilometres from the person's workplace or residence, per diem allowance shall not be paid if the distance from the place of departure to the place for carrying out the work is for example 16 kilometres, but the length of the return journey

to the workplace or residence is only 10 kilometres. Per diem allowance on the basis of the length of an official journey shall only be paid provided that both the outbound and the return journeys to the place for carrying out the work, or to the farthest destination of an official journey, exceed 15 kilometres. The start on and the return from an official journey shall be made on the basis of the most appropriate location for carrying out the duty that is the purpose of the journey.

1.8 The impact of free meals on the per diem allowance (article 12)

Free meals reduce the per diem allowance for official journeys abroad defined in the article 11, paragraph 2 as follows: one free meal bisects the 35 % and two meals the 65 % per diem allowance.

Breakfast included in the price of a hotel room shall not be a meal in the sense of the article 12. On the other hand, breakfast included for example in the price of a sea journey shall be such a meal.

For one or several free meals to result in a reduction of the per diem allowance, they shall be provided in connection with the official journey. If a public official or employee is given a free meal by a friend or relative, without any connection to the official voyage, the per diem allowance shall not be reduced.

1.9 Accommodation and hotel allowance (articles 14 and 15)

1.9.1 Reimbursable expenses

For example fees charged by a hotel for the use of a sauna or a fitness room, or various service fees charged in connection with the price of the room, shall not be reimbursable travelling expenses.

If the price of accommodation includes meals, hotel allowance shall be paid only in respect of the room price, however not more than the established maximum amount. If breakfast is included in the hotel room price and if the customer cannot choose to pay separately for the breakfast, the breakfast element shall not be deducted from the price of accommodation, although the breakfast price is specified in the invoice for value added tax reasons. If however, a separate fee, not included in the price of accommodation, is charged for the breakfast, no separate compensation shall be paid.

In order to avoid that sheer accommodation costs are mixed up with costs that shall be covered by the per diem allowance, it is appropriate that the hotel invoice contains a specification of meals, according to how the hotel guest has been charged for those meals.

1.9.2 Exceeding the maximum amounts

If a public servant or an employee for particular reasons, not imputable to that person, on an official journey in Finland must pay a higher price for accommodation than the highest permitted sum according to the Agreement, the government agency concerned may pay an increased accommodation allowance that exceeds the permitted sum by not more than 10 %.

If a public servant or employee on an official journey abroad for particular reasons not imputable to that person, for example because of a shortage of hotel rooms or unexpected price increases, is compelled to pay a higher price for hotel accommodation than what the Agreement permits, the government agency concerned may pay hotel allowance to a higher amount than the maximum set out in the enclosure to the Agreement.

If participation in staff training courses organized by the employer requires accommodation and meals under such conditions that the maximum allowances agreed in the Agreement concerning compensation of travelling expenses are exceeded, the expenses for accommodation and organized meals may be compensated in full, on the basis of appropriate receipts.

1.9.3 Reasonable standard of accommodation

When the government agency provides accommodation, the Agreement provides that it shall be used, if it meets reasonable standards. If accommodation other than the one provided by the government agency is used, the consequence shall be that the agency does not pay accommodation allowance to a higher amount than the charge for accommodation provided by it.

Accommodation fulfilling reasonable standards shall be a place for staying overnight where the public servant or employee is provided with heating and light, an appropriate bed with bed linen and with washing facilities.

When deciding in individual cases if accommodation fulfils reasonable standards, local conditions, the location of the accommodation and, especially in cases of official journeys abroad, the safety factors of the accommodation shall be considered. An objective investigation of the matter is recommended and appropriate. Such an investigation is best carried out by discussions between the employer and the local union representative.

1.10 Compensation to training course attendants (article 17)

Attendants shall be paid training day allowance also in respect of Sundays, religious and other holidays as well for another weekly day off, if the attendant remains in the locality of the course during these days. Training day allowance shall not be paid for days off of which the course organizer has given advance information. In case of absence for valid reasons, for example sick-

ness, staying in the locality of the course entitles to training day allowance also for days of absence.

Only days that training day allowance is paid for will be taken into account when calculating the number of training course days after which the training day allowance decreases (21 days).

In respect of longlasting training courses held in Finland, public servants and employees shall be entitled to compensation for transportation expenses for one fortnightly visit to their home by using the cheapest mode of travel. The person concerned shall not be entitled to compensation for any other travelling expenses for the home journey, for example any per diem allowance shall not be paid. For the day of departure from the course locality and for the return day training course allowance shall be paid, if the stay in that location lasts for not less than 10 hours.

1.11 Travel-time allowance for employees (article 18)

The primary purpose of travel-time allowance is compensation for lost income because the person concerned is not paid any salary because of the voyage. The maximum compensated time shall be what is required for the person concerned to receive his or her salary for regular daily working hours. If the person concerned works during a working day, besides being on journey, travel-time allowance shall be paid only in respect of the difference between on the one hand those travelling hours that constitute working hours according to working time arrangements and on the other hand the time of actual work. Section 4, paragraph 3 of the Working Hours Act (Finnish Book of Statutes 605/1996) stipulates that travelling time shall not count as working hours.

Article 18, paragraph 2 of the Collective Agreement provides that in respect of official journeys on Sundays, holidays and on other days off work according to the working time arrangements for the person concerned, travel-time allowance shall be paid to an amount equal to what is paid for the employee's ordinary working time, however for not more than eight hours and in accordance with the employee's single hourly salary. Travel-time allowance shall not be paid for more than actual travelling time. Travel-time allowance shall not be paid for weekly days off, or when the person concerned has a rest for other reasons. Stop-over time during an official journey, for example at intermediate stations, shall count as travelling time. In respect of Sundays or other holidays, a day shall be defined as the time from the beginning of a working day until its end, irrespective of how increased salary for Sunday work shall be paid.

It is not possible, by means of general provisions, to determine which persons are in such a position referred to in paragraph 3 of article 18 that the agreement concerning travel-time allowance shall not apply. In individual cases the character of the person's work, his or her position in the organization, how his

or her salary base has been determined and other relevant circumstances shall be taken into account.

1.12 Travel claim form (article 21)

A travel claim form can be made electronically. Also receipts can be in electronic form.

Per diem and hotel allowances abroad

For official journeys abroad per diem allowance per travelling day and hotel allowance per travelling day that entitles to a hotel allowance, the following maximum amounts shall apply for the period 1 January - 31 December 2012.

Country or region	Per diem allowance Euro	Maximum hotel allowance Euro
Afganistan	58	215
Albania	50	180
Algeria	69	250
Andorra	58	130
Angola	87	320
Antigua and Barbados	74	205
Argentina	52	210
Armenia*	48	160
Aruba	49	150
Australia*	66	280
Austria	62	200
Azerbaijan*	68	250
Bahamas	68	340
Bahrain	68	220
Bangladesh	44	240
Barbados	60	330
Belarus	50	250
Belgium	61	230
Belize	40	190
Benin	44	130
Bermuda	67	290
Bhutan	34	280
Bolivia	29	120
Bosnia-Herzegovina*	48	140

Country or region	Per diem allowance Euro	Maximum hotel allowance Euro
Botswana	40	150
Brasilia	68	390
Brunei	40	120
Bulgaria	49	140
Burkina Faso	36	130
Burundi	36	120
Cambodia	50	200
Cameroon	46	230
Canada	69	230
Central African Republic	39	110
Chad	46	190
Chile*	58	230
China*	63	250
Hongkong*	70	360
Macao*	63	160
Colombia	58	220
Congo	47	120
Cook Islands	64	215
Costa Rica	50	200
Croatia	59	200
Cuba	50	130
Cyprus*	61	200
Czech	59	160
Denmark*	69	245
Djibouti	48	250
Dominica	49	120
Dominican Republic	53	190
East Timor	46	120
Ecuador*	48	140
Egypt	54	180
El Salvador	47	130
Eritrea	30	110
Estonia	50	150
Ethiopia	36	200
Fidji	43	155
France*	66	290
Gabon	73	180
Gambia	36	120
Georgia*	50	250

Country or region	Per diem allowance Euro	Maximum hotel allowance Euro
Germany	61	190
Berlin		
Ghana	47	240
Great Britain*	68	200
London, Edinburg*	74	300
Greece	62	230
Greenland	53	150
Grenada	58	200
Guadeloupe	50	190
Guatemala	43	150
Guinea	46	150
Guinea-Bissau	35	100
Guyana*	37	130
Haiti	48	130
Honduras	41	130
Hungary	56	150
Iceland	63	170
India	45	250
Indonesia	49	200
Irak	58	200
Iran	50	190
Ireland	64	200
Israel	65	320
Italy*	65	250
Milan*	65	250
Jamaica	52	155
Japan	83	310
Jemen	47	120
Jordania	69	220
Kap Verde	42	160
Kazakhstan	63	320
Kenya	50	230
Kirghizia	47	270
Kosovo	44	120
Kuwait	64	220
Laos	40	180
Latvia	51	140
Lebanon	68	220
Lesotho	35	150

Country or region	Per diem allowance Euro	Maximum hotel allowance Euro
Liberia	45	200
Libya	53	310
Liechtenstein	72	240
Lithuania	48	160
Luxemburg	63	270
Madagascar	40	160
Madeira	58	200
Makedonia*	51	155
Malawi	52	150
Malaysia	55	150
Mali	41	130
Malta	59	180
Martinique	51	190
Mauritania	49	130
Mauritius	49	230
Mexico	56	200
Mikronesia	44	115
Moldova*	46	170
Monaco	67	300
Mongolia	49	130
Montenegro	52	160
Morocco	62	210
Mozambique	48	200
Myanmar (Burma)	55	120
Namibia	40	180
Nepal	37	160
New Zealand*	61	170
Nicaragua	41	140
Niger	43	130
Nigeria	68	290
Norway*	70	220
Oman	58	320
Pakistan	35	240
Palestine*	56	150
Panama	46	190
Papua - New Guinea	45	290
Paraguay	31	130
Peru	55	200
Poland	57	160

Country or region	Per diem allowance Euro	Maximum hotel allowance Euro
Portugal*	60	200
Puerto Rico	40	150
Qatar	62	220
Romania	54	170
Ruanda	39	210
Russia*	56	160
Moscow*	71	360
St. Petersburg*	65	270
Samoa	43	140
San Marino	55	130
Sao Tome and Principe	49	130
Saudi-Arabia	60	230
Senegal	42	200
Serbia*	53	160
Sierra Leone	41	130
Singapore	70	290
Slovakia	59	190
Slovenia	59	190
Somalia	40	100
South Africa	52	310
South Sudan	52	200
Spain*	63	250
Sri Lanka	39	135
St Kitts and Nevis	61	140
St Lucia	76	200
St Vincent and the Grenadines	72	290
Sudan	52	200
Surinam	36	140
Swaziland	40	160
Sweden*	68	250
Switzerland	75	420
Syria	58	190
Tadzikistan	47	180
Taiwan	56	170
Tansania	40	230
Tchad	46	190
Thailand	56	220
The Arab Emirates	68	220
The Azores	59	150

Country or region	Per diem allowance Euro	Maximum hotel allowance Euro
The Canary Islands	60	170
The Comoros	44	180
The Congo Democratic Republic (prev. Zaire)	40	180
The Faeroe Islands	68	210
The Ivory Coast	53	150
The Korean Democratic Republic (North Korea)	71	200
The Korean Republic (South Korea)	66	170
The Maldives	51	280
The Marshall Islands	78	210
The Netherlands	52	340
The Netherlands Antilles	39	120
The Philippines	63	250
The Republic of Palau	42	140
The Salomon Islands	51	180
The Seychelles	41	320
The United States*	35	220
New York, Los Angeles, Washington*	69	420
Washington*	38	140
Washington*	71	360
The Virgin Islands (USA)*	41	150
Togo	47	150
Tonga	38	170
Trinidad and Tobago	68	205
Tunisia	57	180
Turkey*	58	200
Istanbul*	60	270
Turkmenia	59	200
Uganda	35	160
Ukraine	59	300
Uruguay	50	150
Uzbekistan	50	150
Vanuatu	40	200
Venezuela	58	220
Vietnam	52	170
Zambia	50	300
Zimbabwe	44	170
Other countries*	41	150

*

Armenia: Nagorno Karabakh belongs to the group of "Other countries".

Argentina: Applies to Argentina and the islands situated in the immediate vicinity of the mainland, excluding the Falkland islands.

Australia: Includes Australia and Tasmania and the islands situated in the immediate vicinity of them. Other countries not mentioned in the list belong to the group of "Other countries".

Azerbaijan: Nagorno Karabakh belongs to the group of "Other countries".

Bosnia-Herzegovina: Includes all the administrative nationality areas inside the borders of the Bosnia-Herzegovina.

Chile: Includes Chile and the islands situated in the immediate vicinity of the mainland. The Easter Island belongs to the group of "Other countries".

Cyprus: Includes the areas of Cyprus that are part of the European union. The Turkish areas of Cyprus fall under Turkey.

Denmark: Includes the area and islands of the mainland and Bornholm. Other islands belonging to Denmark that are not in the list belong to the group of "Other countries". Greenland and the Faroe Islands are separately mentioned.

Ecuador: Includes Ecuador and the Galapagos Islands.

France: Includes France, Corsica and the islands in the immediate vicinity of them. Other countries or regions belonging to France that are not in the list belong to the group of "Other countries".

Georgia: Includes the areas of Georgia excluding Abhasia and South Ossetia, which belong to the group of "Other countries".

Great Britain: Includes England, Wales, Scotland, Northern Ireland and the islands situated in the immediate vicinity of them, i.a. the Channel Islands: Jersey, Guernsey etc. and the Isle of Man. Other countries with dependency to the UK not mentioned in the list belong to the group of "Other countries".

Guyana: Guyana (Brit.) does not include French Guyana which belongs to the group of "Other countries".

Italy: Includes Italy, Sicily, Sardinia, Vatican City and the islands situated in the immediate vicinity to these areas.

Makedonia: Includes the former Yugoslav Republic of Macedonia. The Greek region of Macedonia falls under Greece.

Moldova: Includes the area of Transnistria.

New Zealand: Includes the two main islands and islands in their immediate vicinity. Other countries or regions belonging to New Zealand that are not in the list belong to the group of "Other countries".

Norway: Includes Norway, the Lofoten and the countries and regions situated in the immediate vicinity to these areas. Other countries and regions belonging to Norway, i.a. Svalbard and Jan Mayen Island belong to the group of "Other countries".

Palestine: Includes all the separate administrative districts inside Israel that are part of the self-governing territory of Palestine.

Portugal: Includes Portugal and the islands in the immediate vicinity of it, excluding Madeira and the Azores. Other countries and regions with dependency of Portugal that are not in the list belong to the group of "Other countries".

Russia: Includes Russia, Kaliningrad and islands in the immediate vicinity of these areas, i.a. Novaja Zemlja, Kamchatka and the Russian part of Kuril Islands.

Serbia: Includes Serbia and Vojvodina but not Kosovo or other Serbian republics.

Spain: Includes the mainland, Ceuta, Melilla and the islands situated in the immediate vicinity to the mainland, i.a. Majorca, Minorca, Ibiza etc. Other countries and areas belonging to Spain that are not in the list belong to the group of "Other countries".

Sweden: Includes the mainland, Gotland, Öland and the other islands in the immediate vicinity of mainland.

The Netherlands: Applies to the Netherlands/Holland. Other countries or areas belonging to the Netherlands that are not separately mentioned in the list belong to the group of "Other countries".

The United States: Includes the United States, Alaska, Hawaii and islands and regions in the immediate vicinity of these areas. Other U.S. governed countries that are not in the list, i.a. Guam, Okinawa, American Samoa etc, belong to the group of "Other countries".

The Virgin Islands (Brit.): The British Virgin Islands belong to the group of "Other countries" and not to the Virgin Islands (USA).

Turkey: Includes the Turkish area of Cyprus.

Other countries: Includes a few independent states, i.a. Kiribati, Nauru, Tuvalu and Republic of Equatorial Guinea of the U.N. member states. The group includes in addition the areas and in most cases islands that are located far away from the mainland and certain other areas. These include i.a. Gibraltar, Western Sahara, Reunion, French Polynesia, New Caledonia, the Pitcairn Islands, the Turks and Caicos Islands and all the areas mentioned above under the relevant state that fall into the group of "Other countries".

The South Pole: Falls into the group of "Other countries".

Military bases and other administrative districts of different organizations, where the original population isn't allowed to circulate freely belong to the group of "Other countries".

Cities, that are mentioned in the list of countries and regions under Great Britain, Italy, China, Germany, Turkey and Russia include only the areas inside the administrative borders of said communities, e.g. metropolitan London (Greater London), but not for example the suburbs of London Watford etc or the Greater Los Angeles Area etc.



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1c/2012
Ministry of Finance publications
January 2012

ISSN 1797-9714 (nid.)
ISBN 978-952-251-287-1 (nid.)
ISSN 1797-9714 (pdf)
ISBN 978-952-251-288-8 (pdf)

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