

# ICO Travel and Subsistence Policy

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## Section 1: Introduction

Welcome to the ICO's Travel and Subsistence policy.

This policy aims to help all ICO employees understand the procedures they need to follow to be reimbursed for the legitimate expenses they may incur when travelling as part of their work. It also describes the approach to take when arranging travel and accommodation.

The central principles underpinning this policy are:

- the need to ensure ICO employees are safe and supported when travelling as part of their work;
- there are clear ways for these employees to minimise the personal expenses they incur when they travel; and
- there are fair, consistent and efficient procedures in place to reimburse any expenses.

The policy is also intended to ensure the ICO and its employees, comply with all relevant government procurement and taxation rules and guidelines.

Crown Commercial Services (CCS) and Her Majesty's Revenue and Customs (HMRC) guidance has therefore formed the basis of this policy wherever appropriate.

Where the Commissioner and her staff have discretion when developing and working within this policy this discretion is exercised in line with the principles set out in the Government's Managing Public Money (MPM) guidelines.

The policy also seeks to ensure the ICO's approach to travel and subsistence expenses is transparent and represents value for money.

## Definitions

### Official travel

Official travel is any travel you are required to undertake away from your normal workplace on official business, including attendance at:

- a different ICO office from your regular office location;
- a training course; and
- business meetings or events taking place away from the office.

Official travel does not include:

- travel between your home and regular ICO workplace;
- any private travel while on duty or on secondment (eg an evening out socialising with friends); or
- travel to and from your hotel /accommodation and place of secondment if the period of detached duty is more than 30 days.

### Home

Home is the place you normally live when working at your regular ICO office location. If you are living away from home, for example whilst on secondment, you should regard the actual residence during this period as 'home' and the temporary office as the regular ICO office location to calculate travel expenses - but for no other purposes.

### Permanent place of work

Unless specified and confirmed by the ICO, your permanent and normal place of work will be either Wycliffe House in Wilmslow or one of our Regional Offices.

### Budget holder

This is an individual with direct authority to approve for travel or claims for subsistence expenses and has responsibility for the departmental travel and subsistence budget. It is usually the head of the department or a more senior member of staff.

### Manager

This is an individual with delegated authority to approve for travel or claims for subsistence expenses.

## Expectations and compliance

### HMRC

The travel and subsistence rates used by the ICO are taken directly from HMRC published benchmarks. It is important to note that these rates are based on research into typical travel and subsistence expenses claimed by thousands of employees of both public and private sector organisations.

[View the HMRC Worldwide Subsistence Rates](#)

The HMRC benchmarks do not represent an absolute limit on the amount which can be claimed in every case. These limits can be exceeded in some circumstances with the approval of managers or budget holders and in line with the principles and requirements described in this policy. It should not therefore be necessary for any ICO employee to be left out of pocket having incurred legitimate and unavoidably higher than usual expenses when travelling on official ICO business.

It is, however, important for both those claiming and approving subsistence expenses to note that the subsistence rates set out by HMRC are intended to cover the typical **extra** expenses associated with time spent working away from someone's normal work location.

When considering whether to approve a claim for subsistence in excess of the HMRC guidelines managers and budget holders should consider the following:

- expenses should only be reimbursed in excess of the limit where exceeding the limit was unavoidable by any reasonable assessment; and
- the claimant is expected to have contributed to the cost of their subsistence to a level which might reasonably be expected were they to have been working in the office.

## Travel and subsistence principles

When required to undertake official travel the ICO will pay for, or reimburse you for, the extra expenses that you necessarily incurred.

**The general principle being that where no extra expense is incurred no reimbursement is due.**

Where this policy refers to making 'claims' or obtaining 'reimbursement', this is also intended to incorporate the requirement to provide evidence of expenditure when purchases have been made on an ICO credit or debit card.

The ICO will meet all the travelling costs you necessarily incur when you are required to undertake official travel, including:

- between your home or regular workplace and the place required to conduct your duties, ie attending a meeting, conference, training or event where additional costs are necessarily incurred;
- between your regular place of work (ie Wycliffe House or one of our regional offices) and another ICO office location;
- to and from a secondment base at the beginning and end of the detached duty period and throughout that secondment period if less than 30 days.

The safety and wellbeing of our employees is of utmost importance, and managers are encouraged to give careful thought to the needs of people undertaking official travel and our obligations regarding the use of public resources.

You should keep official travel to an absolute necessity and only confirm when you have considered all other means to address the issue (eg telephone or video conferencing).

You should closely monitor the number of attendees and keep them to the absolute minimum for what is necessary to achieve the business outcome. Managers are discouraged from sending multiple representatives to the same meeting or event unless it is absolutely necessary.

You should consider the start and finish times when travelling for specific meetings to allow travellers to maximise the benefits of off peak travel.

You should keep cancellation charges to an absolute minimum and fully understand cancellation clauses when procuring travel products for business travel.

To obtain the best value for money you must arrange journeys as economically as possible, further details of the booking processes are provided below.

You must take advantage of available cheaper fares (eg advance purchase and off peak fares and two singles) particularly when travelling by public transport; for example uncertainty of travelling times is not sufficient justification for the purchase of an 'anytime return' rail fair.

You should balance economic considerations against other factors such as efficient use of official time, the time of day, safety and the need to make reasonable adjustments.

The ICO may refuse to meet any expenses that are considered unreasonable or which could have been avoided had you planned the journey better.

Claims must be submitted for processing and payment no later than **one month** after the end of the journey, unless there is an acceptable reason discussed and agreed with your manager as to why this cannot be done.

There may be occasions where the guidance set out in this policy may not apply; in these circumstances the Finance team can help support managers and budget holders interpret this policy. In all circumstances you are reminded of your obligation to "make sure public money and other resources are used properly and efficiently."

To claim any travel or subsistence expenses, you must provide a receipt. If an electronic receipt is not possible, please ask for a handwritten one. If no form of receipt is available, perhaps because a purchase was made from a vending machine, you should produce a summary of the purchase made and where from to serve as your receipt of purchase. Any claims without a receipt will not be authorised.

It is the responsibility of each ICO employee to ensure any claims you make for travel or subsistence are accurate. If the ICO finds any expense claims which are not accurate, you may be investigated under the ICO's disciplinary policy.

Budget holders and managers with delegated authority to approve expenses are responsible for ensuring that the claims they authorise are in line with this policy, or that relevant authority is in place for a claim to be approved outside this policy. When expense claims have been authorised they will be processed by the Finance Team, but the Finance Team is not responsible for the accuracy of the claims authorised by managers or budget holders.

The ICO will undertake regular audits of expenses approved and processed with any anomalies raised with managers and budget holders, and results of the audit will be reported to the Finance Steering Group.

## **Standard booking arrangements**

### **Use of authorised travel agent (Redfern) and their online portal (tRIPS)**

You are required to arrange all official travel through the ICO's authorised travel agent (Redfern) using their online portal tRIPS.

The tRIPS portal is your one stop shop for all travel arrangements. You can arrange accommodation, rail (including Eurostar), air, road and sea transport. Details of this arrangement including detailed guidance documents are available on tRIPS which can be accessed via ICON.

Redfern is a travel booking provider used across government. Use of this service is mandated to enable the public sector to benefit from discounts brought about by the bulk purchases made through the Redfern system.

This does not mean that cheaper deals will not be available through other providers or by booking direct with travel and accommodation providers. However, unless a saving of at least 10% is available you should still book through the Redfern system.

You are not required to check alternatives to Redfern to search for better value travel or accommodation. When considering the cost of travel and accommodation we must also consider the cost of ICO staff time spent booking, validating and authorising travel and accommodation arrangements. If a booking is available on the Redfern system it should be viewed as representing value for money even if further research might identify something less expensive.

If a travel or accommodation booking is available outside the Redfern system but is not being presented by Redfern this may be because the booking you want to make would not meet the criteria for inclusion on the public sector's central booking system. For example, the accommodation may not be viewed as safe, be too expensive, have inadequate facilities or the cancellation policy may be viewed as a risk. If you wish to book travel or accommodation not available through the Redfern system then you must seek your manager's or the budget holder's approval.

It is also important to note that all information about travel and accommodation booked through the Redfern system is readily available should we need to retrieve it. This could be in the event of a travel incident or emergency when it is important for us to quickly determine if

ICO employees are likely to be affected or in harm's way. This also helps with the production of environmental information as well as the response to freedom of information requests.

It is however important that the Redfern system is fit for purpose. We have regular contract review meetings with Redfern so if you encounter any problems please report them to the Finance Team so they can be raised and addressed as quickly as possible.

### **Use of corporate credit/ debit cards**

Although the Redfern (tRIPS) system should be used, the policy also allows you to book travel and accommodation in certain circumstances outside of this central booking system.

Regular travellers who claim expenses to cover subsistence costs when travelling are encouraged to apply for and use a corporate credit/debit card. Use of these cards ensures that employees are not required to incur the majority of expenses personally and they can be paid directly by the ICO.

However, the same rules apply when using a corporate card regarding the need to provide receipts to account for the expenditure.

The ICO also employs a 'three strikes' rule to the use of corporate cards. Employees found to be accidentally using their cards for personal expenditure (which then needs to be repaid), not submitting their expenditure for approval by the due date, or exceeding the limits set out in this policy without authority, may have their card removed after three such instances.

For more guidance about the wider use of corporate cards for things other than travel and subsistence please read the user guide provided to you when you were issued with your card.

### **Exceptions**

The purpose of this policy is to support the ICO to deliver its objectives while making best use of public funds, demonstrating value for money to the taxpayer and the data controllers who pay fees to the ICO, and meeting our obligations under Managing Public Money guidelines.

The policy does not seek to describe every possible scenario when an employee can claim travel and subsistence expenses. It is also appreciated that there may be legitimate reasons for the requirements described in this policy to be set aside in certain exceptional circumstances.

Where this is felt to be necessary this must be approved by the relevant budget holder who will be a Head of Department or more senior member of staff. Where budget holders are unsure whether they have discretion to approve an expense claim outside the requirements of this policy they should consult with the Head of Finance or Deputy Chief Executive.

## **Section 2: Travel**

### **Travel by rail (including travel in the European Union and Eurostar)**

#### **Booking a rail ticket**

The ICO's default approach is that all rail journeys for business travel must be booked through tRIPS.

In exceptional circumstances purchase of a ticket outside the tRIPS system is allowed, for example needing to make urgent travel arrangements, being unable to access tRIPS or being unable to plan your return trip and having to purchase a return ticket at the station.

You are responsible for ensuring you have a valid ticket before starting any stage of your journey; you will not be reimbursed for any penalty fares you incur because you don't have a valid ticket.

The lowest cost option for travelling by rail should be the default option; urgency can be used to justify higher costs but your manager or budget holder will need to agree this. Where possible your ticket should be restricted to specified times of travel, offer the best value for money and you must avoid, unless absolutely necessary, purchasing 'anytime return' tickets.

You must purchase rail tickets at least three days in advance, wherever possible.

When booking through tRIPS you are encouraged to send tickets for collection at a local kiosk (there is one in Facilities in Wycliffe House), receive your tickets electronically or collect them from the station. Tickets can also be emailed if required, though e-tickets might not work at train station barriers.

#### **Class of ticket**

You are expected to travel in standard class for all rail journeys, irrespective of your grade, distance travelled or time you are expected to be away.

Your budget holder can agree to you travelling first class in the following circumstances:

- there are no standard class facilities to accommodate disability or other requirements which are needed to meet reasonable adjustment obligations;
- there are serious safety or security concerns and travelling in first class will mitigate these concerns;
- you are required to accompany a colleague who is travelling in first class for one of the above reasons; or
- a first class ticket is cheaper than the standard class ticket for the same journey.

If a first class ticket is approved you must purchase your ticket in advance and where possible restricted to specified times of travel.

If you are required to travel overnight on official business you may with approval from your budget holder occupy a sleeping berth.

## Travel by hire car

The ICO encourages you to use self-drive hire cars in preference to private vehicles due to the considerable savings that can be generated.

In some cases it may be practical and cost effective for you to obtain a short-term hire car when undertaking official travel; this would be when hiring would save official time and /or would be more cost effective than paying a mileage allowance.

You should hire the most economical and appropriate type of vehicle for the journey considering the needs of any passengers and goods to be carried.

If you choose not to use a hire car in these circumstances but instead opt to use your own private vehicle then reimbursement for travelling costs will be restricted to the Public Transport Rate of motor mileage, or the notional cost of public transport if this is less.

The ICO has an agreement in place with Enterprise who will provide hire cars for the purposes of official travel. The details, including the hiring process are located on ICON.

The cost of fuel can be reimbursed to you via an expenses claim or you can purchase it using a corporate credit/debit card.

If you have to hire a vehicle because your private vehicle breaks down, the hire cost may be met, even if prior approval cannot be obtained, if you were undertaking official travel that attracts the standard rate expenses.

Appendix C explains the procedure for hiring a car and Appendix D details the car handover policy.

## **Travel by private vehicle (car, motorbike or bicycle)**

You may use your own private motor vehicle but this option should be restricted to journeys that cannot be readily made by public transport or is justified by other reasons such as reduced cost, increased safety or the need to make reasonable adjustments. This is subject to the fulfilment of the requirements for adequate motor insurance and the suitability of the vehicle and driver, as detailed later in this policy and the ICO's Driving Policy.

### **Definition of a private vehicle**

For the purposes of this policy this refers to a car, motorbike or vehicle that is:

- owned, leased or purchased on credit and is registered in your name;
- hired by you for private purposes; or
- owned and registered in your spouse or partner's name and the following conditions are met:
  - ordinary insurance requirements are fulfilled and the insurance policy specifically covers you using the vehicle for business purposes; and
  - the vehicle is available to you to use on official business and to carry official passengers.

### **Principles of reimbursement**

If you use your private vehicle to undertake official travel, the ICO will reimburse you for the expenses you actually and necessarily incurred through the payment of mileage allowances at the appropriate rate per mile.

Mileage claims will be reimbursed at the Public Transport Rate (PTR) if the ICO believes that public transport would have been the most effective way of making the journey instead.

The rules for payment of motor mileage allowances continue to apply when:

- you undertake official travel in a vehicle you own but it is being driven by another person; or
- your vehicle is being used to undertake official travel but is being driven by another person because you are not present (eg when a relative uses your car to take you to or from an airport or railway station).

If you arrange to use your vehicle to undertake official travel under the arrangements described in this policy, the ICO can request that you use your vehicle to carry colleagues travelling to the same destination.

Mileage allowances will not be paid for home to office / permanent workplace travel.

Financial penalties motoring offences, including parking and congestion charge penalties will not be reimbursed by the ICO.

### **Basic insurance requirements for motor vehicles**

You are responsible for ensuring that your vehicle used for business travel is adequately insured and maintained in a roadworthy condition. You may be required to provide proof of insurance and the road worthiness of your private vehicle (in the form of your certificate of insurance and an MOT certificate) as part of our routine audit checks. Failure to do this, or making false declarations, may result in disciplinary action.

You must ensure your car or motorbike insurance covers the use of your vehicle for business as specified above.

If you use your private motor vehicle either at the standard rate or at the public transport rate of mileage allowance, you must satisfy certain insurance conditions. It is your personal responsibility to ensure that you fulfil these conditions.

The basic requirements are as follows:

- your insurance must cover business use, including for carrying colleagues if appropriate. If it does not, you cannot claim any motor mileage allowance;
- you must undertake not to seek recovery from the ICO of any excess you have to pay as a result of an insurance claim arising from an incident whilst travelling for business;
- if you carry official cash or equipment you must ensure that this does not affect your cover;
- your insurance must fully indemnify the ICO for any claims made against it as your employer; and
- your insurance must include an undertaking that mileage allowance is not seen as a payment for hire or reward.

You must declare on your expenses claim that you know and understand the insurance requirements, and that you are covered accordingly.

## **Health and safety**

The ICO has a policy regarding health and safety whilst driving. You should refer to this before undertaking business travel by car.

If you opt to drive when undertaking official travel it is important to remember the following health and safety best practice including:

- on long journeys please ensure you take breaks of between 15-20 minutes every two hours;
- you should ensure you are familiar with the controls of any hire car before commencing any journey; and
- you must never use a mobile telephone whilst driving.

## **Calculation of Approved Mileage Allowance Payments (AMAPS)**

Mileage allowances at either the Public Transport or Standard Rate are payable for the mileage between your permanent workplace and the place you are required to visit by the shortest practical route or the actual distance necessarily travelled if this is less.

### **Public Transport Rate (PTR)**

PTR is based on the average cost of travel by public transport. It is lower than the Standard rate as it reflects the fact that you are using your private motor vehicle for a journey which the ICO does not recognise as the most appropriate form of travel for official travel.

Insurance requirements set out above continue to apply and payment of PTR does not in any way recognise the use of the private motor vehicle. The ICO therefore accepts no liability in the event of any accident, damage, injury or death beyond that which would exist if the private motor vehicle had not been used.

### **Disabled drivers**

For the purposes of this policy, disabled drivers are defined as those who are in receipt of a Blue badge, or who can demonstrate that they require reasonable adjustments under the Equality Act to assist when making official journeys.

Disabled drivers who, because of their disability, cannot use public transport and have to travel by car may be reimbursed at the Standard rate regardless of other factors for all travel on official business provided they meet the insurance requirements set out above.

## Passenger supplement

If you use your private motor vehicle and are also carrying other ICO employees as official passengers, you may be entitled to the Passenger supplement.

You are entitled to claim all the mileage driven, including any additional mileage required to collect / drop off.

## Parking, tolls and ferries

If you are travelling on official business and entitled to claim the Standard Rate you may be reimbursed for the cost of parking fees, tolls and ferries subject to the provision of receipts.

For journeys attracting the PTR these costs may be reimbursed subject to the total not exceeding the cost of the journey by public transport (including the cost of any passenger). Receipts must be provided with the claim.

## Mileage Allowance Rates

<b>Cars</b>		
Public Transport Rate	25p per mile	
Standard Rate	45p per mile	On the first 10,000 miles in the tax year
	25p per mile	On each additional mile over 10,000 miles
Passenger supplement	5p per passenger per mile	
<b>Motorcycles</b>	24p per mile	
<b>Bicycles</b>	20p per mile	

## **Travel by taxi**

The ICO will only reimburse fares if you have taken a taxi in the following circumstances:

- it is necessary for reasons of personal safety;
- you are travelling very early in the morning or late at night;
- you have to transport heavy luggage to or from a place of departure or arrival;
- the saving of official time is important; or
- there is no other suitable method of public transport; or
- travelling by taxi is necessary as part of an agreed reasonable adjustment for a disabled member of staff.

You must obtain a receipt for the fare and attach this to your claim as well as give one of the business justifications listed above.

## **Travel by bus or coach**

You should consider travel by bus or coach when practicable but should take into account not only the cost of travel but also the additional subsistence and travelling time that you may incur as a result of travelling this way.

## Travel by air (international and domestic)

### Booking a ticket

You must book all flights for business travel through tRIPS.

The lowest cost option for travelling by air travel should be the default option; urgency can be used to justify higher costs but this must be agreed by a member of the Leadership Team. Your ticket should offer the best value for money.

You must purchase air tickets at least three days in advance, wherever possible.

With agreement from your budget holder, you can book flights within the UK rather than trains when it is demonstrated that it is more economic because of savings from subsistence allowances and official time, or it is more expensive but the urgency of the journey or lack of suitable alternatives justifies the additional expense.

If you need to carry excess baggage for official reasons you can claim the necessary costs incurred as a travel expense.

### Class of ticket

You are expected to travel in economy class for all international and domestic flights of less than six hours duration, irrespective of your grade or the time of travel.

A member of the Leadership Team can agree to you travelling premium economy or business class for a flight of less than six hours under the following circumstances:

- you have a disability or health condition which makes an economy class flight unsuitable for you, but flying either premium economy or business class would enable you to travel and meet our obligations to make reasonable adjustments;
- there is a genuine emergency and you are required at the destination immediately;
- there are no economy tickets remaining on the required flight and it is not practical or cost effective to book an economy seat on an alternative flight; or
- where you are obliged to start work upon arrival at your destination and there is no viable business option to defer the work until after an appropriate rest period.

When approving business class or premium economy flights below six hours, Leadership Team members will need to consider:

- if attendance, for instance at a meeting, is really necessary or can the ICO's position be fed in through another method such as a separate meeting on an alternative date or via video conferencing;
- could the meeting or event be re-scheduled;
- is the requirement to travel at short notice genuine or due to poor planning; and / or
- does the individual have to work on arrival after an overnight flight or can they schedule an overnight stay or rest period.

You may book flights of over six hours duration in premium economy or business class.

The ICO will not consider first class travel under any circumstances.

### **Frequent flyer schemes (Avios/ Airmiles)**

You cannot use air miles and similar benefits earned from official travel for private purposes (ie booking personal travel or class upgrades).

However you can use them for purchasing 'enhanced facilities' when travelling on official business. This can include seat upgrades (extra legroom / bulkhead seats in your pre-booked class of travel, priority boarding, and use of dedicated departure lounges). It does not include class upgrades (ie economy to business or business to first).

### **Travel by sea (including ferries)**

Exceptionally you might be required to travel by sea (eg ferries); in these circumstances the principles of air and terrestrial transport will apply.

### **Travel insurance**

The ICO will reimburse you if you take out business travel insurance to cover yourself for overseas trips taken on behalf of the ICO.

You should consult the ICO's Travel Insurance Policy at Appendix A before you take out business travel insurance.

## Section 3. Subsistence

### Subsistence whilst travelling within the UK

The ICO will reimburse any actual additional costs you incur when you are on a business travel up to an agreed level. This is based on the duration of your trip and the number of meals and overnight stays you are expected to have whilst away from your permanent place of work.

All claims for subsistence and records of expenditure must be accompanied with receipts to demonstrate the actual expenses you incur.

The table below sets out the ICO subsistence levels.

Rate	Criteria	Indicative maximum
A	Business away from the office of more than 5 hours but less than 10 hours.	£5
B	Business away from the office of more than 10 hours but less than 12 hours.	£10
C	Business away from the office of more than 12 hours but less than 24 hours, where the criterion for a late evening meal is not met.	£15
The following subsistence may also be available depending on when you are required to travel		
Breakfast	Can be claimed when a business journey, of any duration, starts before 6.00am.	£5
Late evening meal	Can be claimed when business away from the office is required after 8.00pm, regardless of the duration of the trip.	£15
<b>NB:</b> The maximum amount of subsistence which can be claimed in a day without an overnight stay is £15, (or £25.00 if the late evening meal rate is claimed).		
D	Claimable for each 24 hours of business away from the office.	£30
The maximum you can claim is reduced by £5 for every meal provided by a third party (or by £15 if a late evening meal is provided) during your business trip eg lunch at a conference or breakfast provided at a hotel.		

You will need to reimburse excess costs if you purchase subsistence on an ICO charge card in excess of the maxima set out above. Please speak to the Finance team in such circumstances.

These limits can be exceeded in exceptional circumstances if justified and approved by your line manager.

The period of official travel is calculated on the actual time away from your permanent workplace unless the time to travel to and from your home is less.

Subsistence costs will only be reimbursed where the expense has occurred so the ICO would not expect to reimburse you for meals that have been provided (B&B, Full / Half Board, working lunches etc); this also includes meals provided to you when travelling.

There is no entitlement to be reimbursed for ordinary domestic expenses such as care of relative and pets for which you would normally have to pay in order to perform your job.

There will be no reimbursement for the purchase of alcohol and any such purchases will be at your own expense. Do not use an ICO charge card to purchase alcohol.

You should note that a claim for subsistence in excess of the agreed indicative limits may result in a personal tax liability for you, and so the rates on the table above should be considered as the normal parameters for subsistence.

### **Incidental overnight allowance**

If you stay overnight you may claim a Personal Incidental Expenditure Allowance. To make a claim select the appropriate category on the usual expenses claim form found on ICON and submit to your Line Manager.

This is paid to you as a flat rate of £5 per night for travel within the UK and you do not need to produce receipts for expenditure for items under this category. This sum is not subject to tax or NI, provided that it is not exceeded.

This provision is to cover any expenses you may incur because you are away from home such as toiletries or laundry that are outside the scope of this policy.

You should not use an ICO charge card to purchase items which would be categorised as incidental overnight expenditure.

## Subsistence when travelling overseas

The payment of subsistence for international travel, including the EU, is different to the payment of UK domestic subsistence.

The following paragraphs set out the main procedures for stays abroad of less than four months.

The ICO adopts the benchmark scale rate expenses payments ('International Scale Rates') for accommodation and subsistence payments that are monitored and set by the FCO and then published by HMRC on the UK.GOV site. [View the latest international subsistence rates.](#)

Rates are set for most countries and variations within countries are aligned to cities and regions.

The rates payable relate to local economic conditions and are intended to meet the cost of accommodation at good (but not luxury) hotels, and to cover the cost of three main meals including the cost of hotel to office travel.

HMRC has agreed that employers may use the published benchmark rates when paying accommodation and reimbursing actual subsistence expenses to employees travelling overseas.

The ICO also has an obligation to demonstrate value to the tax payer and as such you are asked to attach original receipts to your completed claim when seeking approval from your manager as a way of demonstrating that you have incurred the necessary actual expenditure.

Although these receipts must be provided, managers are not required to reconcile the claim in detail and it should be assumed that it is within the relevant scale rate. These claims will however be audited as part of the ICO's general review of expenses claimed with any anomalies being raised with claimants, managers and budget holders where necessary.

Scale rates will need to be adjusted to reflect meals that are provided to you as part of your accommodation or event you may be attending.

The rates start when you arrive at your overseas destination and finish when you depart from there.

They do not take into account the cost of travelling to and from your destination (ie travel from home to the airport/Eurostar station). Costs incurred when travelling to and from your destination are covered by the UK Domestic subsistence policy and as such can be claimed separately and in line with the relevant sections of this policy.

If meals and accommodation are provided to you free of charge you may claim 10% of the published and appropriate residual rate seeking reimbursement for meals you have paid for personally.

### **Incidental overnight allowance - overseas**

If you stay overnight outside the UK you may claim a Personal Incidental Expenditure Allowance. To do so complete the 'Incidental Overnight Allowance' claim form available on ICON and submit to your Line Manager.

This is paid to you as a flat rate of £10 per night for travel outside the UK and you do not need to produce receipts for expenditure for items under this category. This sum is not subject to tax or NI, provided that it is not exceeded.

This provision is to cover any expenses you may incur because you are away from home such as toiletries or laundry that are outside the scope of this policy.

You should not use an ICO charge card to purchase items which would be categorised as incidental overnight expenditure.

## **Section 4 – Hotel Accommodation**

### **Hotel accommodation**

#### **Booking and costs**

You are required to book accommodation for business travel through tRIPS and only book accommodation where you are permitted to do so.

tRIPS bookings include a 'Bill-back' facility that means you are not required to settle the account when you check out. Should you find that the bill has not been paid on check-in, telephone the Redfern helpdesk immediately on 01274 726424.

However, you are expected to settle the cost of any 'extras' over and above the rate agreed with the hotel if they are charged back to the ICO, for example laundry costs or additional meal costs. You can then claim reimbursement on the basis of the subsistence principles set out in this policy.

#### **Complaints**

All the hotels available to book via tRIPS have been vetted to ensure they provide a suitable place to stay when travelling on official business (ie ensuite facilities, adequate working space, high level of security, availability of a fully cooked breakfast).

If you have a complaint against the hotel you should in the first instance take it up with the hotel management directly.

If your hotel booking does not meet the standards set out above, or is found to be unacceptable for any other reason, please speak to the Finance Team. This may lead to the hotel being removed from the tRIPS database.

#### **Cancellation**

The published rates will normally include favourable cancellation arrangements whereby the room can be cancelled (usually up to 4pm on the day you are scheduled to check in) without penalty.

If it is necessary to cancel a hotel booking for any reason you are reminded to formally cancel the booking via tRIPS as set out in the confirmation information received.

Cancellations not formally notified will result in the ICO being charged and when this arises a formal investigation via the ICO's formal disciplinary procedures may need to be undertaken to understand the circumstances and agree an appropriate course of action.

### **Allowance rates**

In exceptional circumstances it may not be possible to find accommodation within the limits set out in this policy. This may be because of a clear need to stay within a certain distance of your destination and accommodation is not available in that area within the limits of the allowance, or because you are required to accompany someone else (a senior official or dignitary for example) who is staying at a specific hotel which costs more than the ICO's allowance.

For this reason the rate caps set into tRIPS have been set at a level above the ICO's accommodation allowance limits. This is to enable travellers, managers and budget holders to see all accommodation available both below and just above the rate of the allowance. Accommodation should however only be booked above the allowance rate with budget holder approval and based on the above circumstances.

Where a particular hotel is ideally located or equipped for our purposes, but is not routinely available at a cost within our allowance, it may be possible to secure a preferential rate based on a commitment for ICO staff to stay at the hotel a certain number of times in a given period. Where this is possible, the preferential rate can be added to tRIPS and become available for staff to book the accommodation at that rate;

The accommodation allowance rates for UK domestic travel are:

- London Greater (within the M25) - £170
- Other areas - £140

The hotel rates for travel outside the UK are set out in HMRC's benchmark scale rates that are reviewed and published annually (please refer to the overseas subsistence section).

### **Delegate fees and training packages**

Before confirming these types of arrangements, you are encouraged to look at Delegate only costs combined with accommodation sourced via tRIPS. If this is a cheaper alternative then this should be the appropriate course of action.

## **Section 5 – Other provisions**

### **Provision for office cost**

Members of staff who work away from the office on business may claim an effective 'provision for office' cost outside the usual subsistence rates.

An example of this could be where the member of staff has time before, following or between meetings and needs a place to work. Paying for a cup of coffee and using the facilities of a local coffee shop could be seen as an effective 'provision of office cost'.

All claims under this section of the policy must be accompanied by a receipt and are approved at the discretion of managers.

This provision is available when required both within the UK and overseas.

### **Hosting and working lunches**

Where it is necessary for ICO staff to meet with non ICO employees and this meeting takes place at a mealtime, the ICO may cover the cost of the catering.

Circumstances may include, but not necessarily be limited to; a working lunch held on ICO premises, a working lunch held elsewhere or an evening meal when ICO staff are hosting official guests or visitors and it is deemed necessary, as host, for the ICO to cover the cost of the meal. With specific reference to evening meals, a modest amount of wine or other alcohol may be paid for to accompany the meal.

All expenditure under this section of the policy must be approved by a member of the Leadership Team and will be funded from a 'Hosting' budget held by the Commissioner's Private Office.

Catering for meetings at which all attendees are ICO employees cannot be paid for by the ICO. If such meetings take place as part of official travel then attendees are able to claim subsistence in line with the relevant parts of this policy.

### **Loyalty points**

'Loyalty points' on flights, hotels etc booked through Redfern or using an ICO credit/debit card must be used for the purposes of the ICO, and cannot be used for private travel or hotel stays.

### **Bottled water**

Bottled water will be provided for staff going out on ICO business. A supply of bottles will be available to take from the office. This is provided to enhance the wellbeing of staff travelling on behalf of the ICO and

mirror the provision of fresh drinking water which is available when working in the office.

## Appendix A: ICO Travel insurance policy for overseas travel

- 1.1 From time to time some ICO staff are required to travel outside the UK as part of their duties.
- 1.2 As public servants, travel insurance is not required for trips taken abroad as the Crown will cover expenses incurred in the event of accident or illness whilst travelling on behalf of the ICO.
- 1.3 However, healthcare providers are likely to need immediate confirmation of the mechanism by which they will receive payment for the care and treatment they provide. In the event of an accident or acute illness requiring immediate treatment, the concept of recovering the costs incurred from the Crown is unlikely to provide the immediate confirmation the healthcare provider requires.
- 1.4 If you travel outside the UK on behalf of the ICO you are therefore encouraged to obtain business travel insurance which will provide adequate cover for your destination and take into account your own circumstances, including issues such as existing health conditions.
- 1.5 If you have purchased an annual travel insurance policy for personal use, you may decide to use this policy to provide you with cover for travelling on behalf of the ICO, but you should check whether this also covers you for travelling on business.

If you decide to use a personal general travel insurance policy the cost would not be reimbursable to you and neither will the ICO refund any excess payable for claims related to travel for work.

- 1.6 If you do not have a personal travel insurance policy, or do not wish to use your personal travel insurance policy for business purposes, you may purchase a single trip or annual **business** travel insurance policy and claim the cost back from the ICO.

If you purchase a business travel insurance policy and claim back the cost, you should note that the ICO will reimburse the costs on the basis that claims against the policy can only be made for events occurring whilst you are travelling on behalf of the ICO ie on the understanding that you will purchase a separate travel insurance policy for personal travelling, holidays etc.

This helps to ensure that the reimbursement evidently applies to a business expense and should not be regarded as a taxable benefit in kind.

If your intention is to combine business travel with a leisure break, you must ensure that you have adequate personal travel insurance for the period when you will not be working on behalf of the ICO.

- 1.7 The maximum that the ICO will reimburse for business travel insurance is £25 for a single trip and £50 for an annual policy. You are expected to obtain value for money balancing the cost of cover and the benefits available on the policy.

The above figures may be increased in circumstances where it is not possible to obtain adequate insurance below these sums, for example because of the location to which you will be travelling, the duration of the journey, or a pre-existing medical condition or disability which has the effect of increasing insurance premiums.

In such circumstances you should contact the Head of Finance or the Head of Organisational Development before completing the purchase of the insurance.

If a reasonable level of cover is available within the above price limits but you choose to take out a more expensive policy, for example because you wish to have more extensive cover, the ICO will reimburse your costs up to the price limits set out above.

- 1.8 If you travel on behalf of the ICO you should exercise judgement concerning the nature of personal belongings which you bring with you. Taking expensive belongings on the trip can increase the cost of the business travel insurance unnecessarily, and make you more vulnerable to theft.
- 1.9 If you travel within the European Economic Area and Switzerland you are also expected to obtain and travel with a European Health Insurance Card (EHIC). The EHIC will enable you to access state provided health care at reduced cost or free of charge, however it is not a replacement for travel insurance.

You can make an application for an EHIC online.

- 1.10 You should make claims for reimbursement of business travel insurance costs to the Finance team using the usual expenses claims process. You should include a scan of the confirmation of the cost of cover with the claim form.

Alternatively, if you have a Corporate Charge Card (CCC) you may use it to purchase business travel insurance ensuring that you follow the necessary procedures to record expenditure. Please note that there are sometimes limits on the range of goods and

services which can be purchased using a CCC so it might not be possible to use a particular card.

- 1.11 The ICO will not contribute towards the cost of the excess for claims that are made for lost baggage or belongings. You may therefore wish to explore purchasing a policy with zero excess. Such insurance policies are available within the price limits set out above, and are only marginally more expensive than policies which include an excess element.
- 1.12 The ICO expenses guide provides some cover for claims to the ICO for lost belongings when there is no separate insurance cover, for example whilst travelling within the UK. The Expenses Guide sets this out as follows:

“In the event of any injury or loss of personal effects whilst travelling on official business, members of staff should submit a claim to the Finance Team. Claims will be considered on a case-by-case basis having regard to normal terms and conditions of service. This reflects the general rule that the government is large enough to bear its own risks and therefore does not take out commercial insurance.

Instances where personal effects are stolen should be reported to the police as a matter of course and a crime number obtained.”

- 1.13 Making claims against a business travel insurance policy, or against the provision in 1.12, which is later found to be fraudulent will be regarded as a disciplinary offence which may result in a disciplinary sanction up to and including dismissal.

**Useful resources:**

<http://www.moneysupermarket.com/travel-insurance/>

<http://www.confused.com/travel-insurance/business>

[http://travel.bupa.co.uk/business\\_3737\\_477462.html](http://travel.bupa.co.uk/business_3737_477462.html)

<http://www.gocompare.com/travel-insurance/business/>

[Information about the European Health Insurance Card](#)

## Appendix B – Questions and answers

Please note that all responses describe the maximum values of claims or expenditure on an ICO card that can be made. All expenditure will need to be evidenced by receipts.

Scenario	What you can claim
<b>Domestic day travel</b>	
<b>I started a business trip at 7.00am and went straight home arriving at 5.30pm. Which subsistence rate can I claim?</b>	Your total trip was 10½ hours and so you can claim up to £10.
<b>I had to leave home at 5.30am for a meeting, but was back in the office for 2.30pm. What subsistence can I claim?</b>	Your total trip was 9 hours. You can therefore claim up to £5 for your absence of between 5 and 10 hours AND up to an additional £5 for breakfast as you had to leave before 6.00am.
<b>I had to leave home at 6.15am for a meeting, but was back in the office for 2.30pm. What subsistence can I claim?</b>	Your total trip was 9 hours. You can therefore claim up to £5 for your absence of between 5 and 10 hours.
<b>I had to leave home at 5.30am for an early meeting, but was in the office by 10.00am. Can I claim anything?</b>	Although your absence was less than 5 hours, you can claim up to £5 for breakfast as you needed to start your journey before 6.00am.
<b>I left home at 5.45am and got back home at 7.00pm. What is available for me?</b>	<p>You were absent for 13¼ hours, so you can claim up to £15.</p> <p>Although you left before 6.00am and were away for more than 12 hours you cannot claim more than £15.</p> <p>This is because tax law will only allow you to claim up to the value of three meals a day based on a tax free allowance of £5 per meal (apart from a late evening meal where £15 is the limit).</p>

	Therefore you cannot claim the breakfast rate in addition to the rate for more than 12 hours absence from the office.
<b>I left home at 5.45am and then got back home at 10.00pm. What is available for me?</b>	<p>You were absent for 16¼ hours, which included working after 8.00pm.</p> <p>You can claim the value of up to three meals. As you worked after 8.00pm this means you can claim up to a total of £25 (based on £5 for breakfast, £5 for a meal during the day and £15 for an evening meal).</p>
<p><b>I left home at 7.00am for a 9.00am meeting in Birmingham.</b></p> <p><b>That meeting ended at 10.00am, but I had another meeting nearby starting at 11.30am. I went to a coffee shop so I could deal with emails.</b></p> <p><b>The second meeting had a working lunch supplied and finished at 3.00pm. I was home by 4.45pm. What can I claim?</b></p>	<p>You were absent for 9¾ hours, but as you were supplied with lunch, you will not be able to claim the 5-10 hour subsistence rate.</p> <p>However, as you needed to use a coffee shop to work between meetings, you will be able to claim for the drink(s) you needed to purchase in order to sit in the café. This is under the 'provision of office cost' facility in the policy.</p>
<b>Domestic overnight travel</b>	
<p><b>I left home at 8.00am on Monday to conduct a two day advisory visit in another part of the country.</b></p> <p><b>I arrived at my destination at 11.00am and held meetings for the rest of the day, before reaching my hotel at 6.00pm.</b></p> <p><b>I had breakfast at the hotel, then went back to the organisation's site for the day.</b></p> <p><b>I left there at 4.00pm and</b></p>	<p>You were away for a total of 35 hours.</p> <p>The basis for your calculation is therefore the 24 hour rate, plus the rate for 11 hours, which totals £45.</p> <p>However, as you were given breakfast at the hotel, you should deduct £5 from this, which means that you can claim up to £40 subsistence.</p> <p>In addition, you can claim up to another £5 for overnight incidental</p>

<p>reached home at 7.00pm.</p> <p><b>The site hosts did not provide me with lunch and the room rate did not include an evening meal. What can I claim?</b></p>	<p>expenses.</p>
<p><b>I left to speak at a conference at 3.00pm and arrived at my hotel at 6.00pm.</b></p> <p><b>The conference organisers provided an evening meal and the hotel provided breakfast. The conference also provided a buffet lunch.</b></p> <p><b>After my slot at the conference I left the hotel and arrived home at 3.30pm. What can I claim?</b></p>	<p>You were away for 24½ hours, so the basis of your calculation is the 24 hour rate of up to £30.</p> <p>However, you were provided with an evening meal, breakfast and lunch which means that £25 should be deducted from the 24 hour rate. This means you can claim up to £5.</p> <p>You can also claim an additional £5 for overnight incidental expenses.</p>
<p><b>I left home at 5.30am on Monday to conduct an audit in another part of the country.</b></p> <p><b>I eventually arrived home at 8.30pm on Thursday.</b></p> <p><b>I stayed in a hotel which provided me with breakfast each day, but the company being audited did not provide me with any meals.</b></p> <p><b>What can I claim?</b></p>	<p>You were away for 86½ hours, so the basis for your calculation will be 3 x the 24 hour rate, plus the 12 hour rate which will incorporate the evening meal rate as you arrived home after 8.00pm.</p> <p>Therefore your starting point is £115.</p> <p>From this figure you should deduct £5 for each breakfast provided to you.</p> <p>This means you can claim up to £100.</p> <p>In addition you can claim for three nights of overnight incidental expenses, which is up to £15 for the journey.</p>
<p><b>International travel</b></p>	
<p><b>I left home at 5.30am and caught a plane to Brussels at</b></p>	<p>You can claim up to £5 for breakfast in the UK.</p>

<p><b>7.30am, landing there at 10.00am (Brussels time). I had a meeting and my return flight left Brussels at 8.30pm (Brussels time) and arrived home at 10.00pm (UK time).</b></p>	<p>As you were in Brussels for more than 10 hours, you can claim the HMRC scale rate for more than 10 hours in the country. This should be sufficient to provide you with lunch and an evening meal in Brussels.</p>
<p><b>I left home at 9.00am on Monday and got a train to London and had a meeting there.</b></p> <p><b>I then took the Eurostar from St. Pancras to Brussels at 3.00pm.</b></p> <p><b>I arrived in Brussels at 6.15pm (Brussels time).</b></p> <p><b>I was in Brussels until Thursday at 3.00pm (Brussels time), and got the Eurostar back to London. I then got the train back to Manchester from Euston and arrived home at 9.00pm on Thursday night.</b></p> <p><b>My hotel provided me with breakfast each day, and a conference I attended provided lunch on Tuesday.</b></p>	<p>Dealing with the first UK leg of your journey, you were absent from the office and in the UK from 9.00am until 3.00pm, so you can claim up to the 5-10 hour rate of up to £5.</p> <p>You then arrived in Brussels for the night and the HMRC scale rate for an evening meal is claimable for Monday night's meal.</p> <p>You were provided with breakfast and lunch on Tuesday, so you can only claim for your evening meal for that day and drinks.</p> <p>On Wednesday you were provided with breakfast, but no other meal so you can claim up to the HMRC scale rate for lunch, your evening meal and drinks.</p> <p>On Thursday in Brussels you were provided with breakfast. You were in the city until mid-afternoon and can claim the HMRC scale rate for lunch.</p> <p>You then started your journey home. Your journey in the UK involved travel after 8.00pm, so you can claim the UK evening meal rate of up to £15.</p> <p>You were overseas for three nights and so can claim three nights of incidental overnight expenditure at the overseas rate, which is up to £10 per night.</p>



## Appendix C – Procedure for car hire

The following stipulations apply to the hire of cars:

### AGE

Drivers under the age of 21 cannot use a hire car.

Drivers who are 21-25 years of age **must** have held a full licence for **two** years.

Drivers who are 25-70 years of age **must** have held a full licence for **one** year.

### CONVICTIONS

Drivers aged 21 to 22 must be free from endorsement.

Drivers aged 23 to 24 one C rating endorsement is acceptable within the last five years.

### ENDORSEMENTS

#### A

any A rating endorsement within the last five years is unacceptable.

any A rating endorsement over five years combined with another endorsement – clearance must be obtained from the hire firm.

#### B

any B rating endorsement within the last three years is acceptable where this is a sole endorsement (unless relating to an accident or the fine is more than £100 clearance must be obtained).

any B rating endorsement incurring a short period disqualification – clearance must be obtained.

#### C

any C rating endorsement within the last three years is acceptable where there are a minimum of two.

any combination of two endorsements incorporating a B rating, clearance must be obtained.

any C rating endorsement incurring a short period qualification – clearance must be obtained.

A full list of endorsements and their relevant ratings can be obtained from the Finance team.

Make requests for the hire of a self-drive vehicle using the purchase management system and include the following details:

The date on which the hire is to commence (for early morning starts delivery can be arranged on the evening before at no extra charge, and thus should be specified on the booking form.)

The anticipated duration of the hire period in days. (The minimum period of hire is one day. There is no provision for 'part day' hire, so any part day counts as a full day.)

Group reference of vehicle to be hired (details of the vehicles available can be obtained from the Finance Department upon request, and vary from time to time)

The address to which the vehicle is to be delivered, if it is not to be picked up from the depot.

Delivery and collection is free of charge to any address within a 25 mile radius of the depot.

The address from which the vehicle can be collected, and the approximate time from which it will be available for collection.

The names of any members of staff who will be driving the car.

Specify collision damage waiver insurance on the order as it is important that the ICO can demonstrate that this insurance forms part of the order made.

You will need to provide the Finance team with a copy of your driving licence to ensure that you meet the agreed criteria. Should you subsequently receive any endorsements or your licence change in any other way you must inform the Finance team to ensure that you still meet the insurance requirements

The vehicle will be available for collection/delivered with a full tank of petrol. It is the member of staff's responsibility to ensure that the tank is full at the end of the period of hire.

Members of staff must obtain receipts for any petrol bought during the period of hire. The cost of petrol bought can be reclaimed in the same way as any other receipted expense.

## Appendix D - Car hire handover form, policy and procedures

The purpose and aim of this policy is to ensure the smooth and efficient handover of hire cars between ICO staff and the hire car company.

When requesting a hire car please consider the following options:

### 1. Hire car to be delivered to and collected from home address

If this is a feasible option please provide your home address and mobile number with your booking request. The booking will be made with the office local to your home address.

Please note in some cases the branch in question may insist on collecting you from your address and driving you to their premises to collect the car and then dropping you back when you return it.

### 2. Collect/return vehicle to a specified branch

You can 'walk in' to a specified branch for collection and return of a vehicle. If you would like to collect from a branch close to home rather than Styal, please provide your home address with the booking request.

### 3. Delivery/collection to Wycliffe House

If neither home address delivery/collection nor 'walk in' are viable options for logistical or operational reasons, under such circumstances we should have the option to have the vehicle delivered to Wycliffe House and ask Facilities to make a space available. The space would be for the hire car **only**. When hiring cars to be delivered to Wycliffe House, staff can no longer ask Facilities to reserve a space to leave their **own** car at Wycliffe House.

When sending in your request for a hire car please state which of the above options you will be using.

With **all** options, you should carry out the following procedures:

- When receiving the hire car it is the responsibility of the **driver** to check the car on arrival and sign for the car. Any scrapes or marks on the car should be indicated on the delivery form or a photo taken.
- If you arrive back early, it is advisable to ring the car hire company and let them know the car is back and available for pick up.
- You will only be covered by the insurance to drive the car for the time of the hire. If your journey back is delayed by no fault of your own ie traffic accident or bad weather, please contact the Hire Car company or the Administrator who will arrange additional cover.

Similarly, if the car is delivered earlier than expected, do not start your journey before the start time of the hire.

With option three, you should carry out the following handover procedures:

- After delivery the hire car should not be left at the front of the building but should be parked at the rear of Wycliffe House or in a space indicated by Facilities.
- Upon return to the office please complete the Handover form. Any scrapes etc incurred during the car hire should be shown in the notes section. Ensure that any documents and keys are placed inside an envelope with the Handover form attached to the outside of the envelope and leave with Reception/Facilities so they can act on your behalf.

This arrangement is only possible with the co-operation of the Facilities Dept.

# Car hire handover form

On return, give Reception staff the car hire handover form and keys in an envelope.

Car hire company:

Date car delivered:

Date car back/pick up:

Date & time keys handed over to Reception:

Signature of hirer/driver:

Signature of Reception staff:

Date & time car picked up by car hire company:

Signature of car hire company representative:

Notes: