

Travel & Expenses Policy

Scottish Information Commissioner



Scottish Information
Commissioner

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Glossary and abbreviations

Term used	Explanation

Cross-referenced VC documents (for internal use)

VC No	VC name

THE POLICY

1. The Scottish Information Commissioner's travel and expense policy is designed to reimburse staff for additional costs incurred as a result of being required to travel and/or stay overnight on business.
2. It is not designed to pay for costs that would ordinarily be incurred by the individual e.g. the purchase of personal items such as toiletries and expenditure on personal entertainment.
3. All travel and potential expense claims should be approved in advance by your line manager.
4. Wherever practicable, you should book travel and accommodation in advance via the Administrators. This will avoid you incurring personal expenditure, and there will be no need to submit a claim for expenses.
5. If circumstances determine that this is not practicable, and you do need to submit a claim for expenses, these should be settled via the payroll system.
6. Claims for expenditure in excess of £10.00 may be settled more quickly via the BACS system (i.e. direct to your bank account). However, as this process is resource intensive, requests for such payments should only be made exceptionally and will be processed only with the approval of your line manager.

Environmental policy

7. Under the terms of the Environmental policy, if you are travelling alone you should use public transport instead of travelling by car, unless it is unreasonable to do so. If two or more of you are travelling by car to the same event, you should share transport wherever possible.

Public transport

8. As stated above, wherever possible you should book your travel by public transport 48 hours in advance through the Administrators. As well as ensuring that costs are kept to a minimum, advance booking means you do not have to pay for your own travel tickets. However, if it is not possible to book travel in advance, you are entitled to claim the cost of your travel. You must attach a copy of your travel ticket/receipt to your expenses claim. All travel on public transport must be in second class or economy, unless otherwise specifically agreed in advance by your line manager.

Taxi

9. If travelling by public transport, you may occasionally be required to travel by taxi as part of your journey. This should be approved in advance by your line manager. A receipt should be obtained from the taxi driver and attached to your expenses claim form.

Car hire

10. Car hire should be considered for longer journeys which cannot be undertaken by public transport. This should be agreed in advance by your line manager. The Administrators will arrange car hire for you. You should claim fuel costs by submitting an expenses claim form and attaching your fuel receipts.

NB Mileage rate reimbursement does not apply to car hire.

Mileage

11. When you use your own vehicle for business travel, you are entitled to claim mileage. Journeys that count as business travel are shown on the Inland Revenue website 'Using your own vehicle for work' found at - <http://www.hmrc.gov.uk/mileage/employee-factsheet.pdf> and the Employee travel guide (E490) found at - <http://www.hmrc.gov.uk/helpsheets/490.htm>
12. If you intend to claim for mileage you must be insured for business travel.
13. The Inland Revenue rules state that there is a maximum amount you can receive free of tax. This is called an 'approved mileage allowance payment' (AMAP). It is calculated by using mileage rates, not actual expenses.
14. The SIC will reimburse your business mileage at the following rates:

Vehicle	Rate
Car or van	45p per mile for the first 10,000 business miles 25p per mile thereafter
Motor cycle	24p per mile (all business miles)
Cycle	20p per mile (all business miles)

15. Mileage allowance is payable for the mileage travelled between the permanent workplace and the temporary workplace visited. The shortest practicable route should be taken. If other business is conducted en route to the temporary workplace or to where business is to be conducted the actual distance travelled can be claimed.
16. For journeys on official business which start or end at home, the number of miles which can be claimed is the lesser of a) the actual miles travelled and b) the notional distance between the permanent workplace and the place visited. (See Appendix 1 for examples.)
17. To encourage car sharing on business journeys, you may also claim an allowance of 5p per mile per business passenger. This is the maximum amount you can receive without having to pay tax and national insurance and is only valid if those travelling as passengers are also employees of the SIC and travelling with you for business purposes..

Car insurance

18. You should ensure that your insurance is valid for business travel, especially if you are claiming a passenger rate.

Bridge Tolls / Parking

19. You are also entitled to claim back the cost of bridge tolls and parking costs and, wherever possible, you should attach evidence of such outlays to your expense claim.

Overnight Expenses

20. Overnight expense rates cover dinner, bed and breakfast. In exceptional circumstances these rates may be exceeded but only with the approval of your line manager. The current rates are:
 - Overnight (Greater London and overseas) up to £175.00 per night

- Overnight expenses in UK (excluding Greater London) up to £150.00 per night
21. Alcohol may be reimbursed up to a limit of £8.00 per night but only if taken with an evening meal when you have had to stay away overnight on business, and is at your line manager's discretion. You will be taxed on the full cost of the alcohol reimbursed to you.
 22. Personal telephone calls and business research Internet charges made from your hotel room may be reimbursed on the approval of your line manager.
 23. If you prefer to stay with relatives or friends rather than in a hotel when you travel on business, you may claim the cost of a meal or a gift for them. The value of their meal or gift should be agreed in advance with your line manager. Please be aware that if these costs exceed £25.00 you will be taxed on the excess.

Foreign Travel

24. There is no overnight rate limit for trips abroad but staff are asked to keep in mind that they are spending public money.
25. Lunch, dinner, bed and breakfast costs are all reimbursed under foreign travel
26. Staff are also entitled to the equivalent of up to £5.00 per day for 'incidental expenses'. The £5.00 is designed to cover instances such as light snacks or taxi rides where asking for a receipt in a foreign language may not always be too easy. Staff must give details on what they have spent the money and cannot merely claim £5.00 as a matter of course.
27. Line managers may also authorise reimbursements for private telephone calls and newspapers for staff travelling abroad.
28. Medical expenses may also be reimbursed. If you are travelling overseas on business and require inoculations for the country you are visiting the cost may be claimed.
29. The SIC has in place a group business travel insurance policy. Please notify the Administrators or the FAM if you are travelling and think you will need travel insurance so they can ensure appropriate cover is in place for your journey..
30. For health care cover for travel within the EU employees should obtain and complete a European Health Insurance Card (EHIC). This can be obtained by applying by post, phone or online via the Department of Health website at <https://www.europeanhealthcard.org.uk/>
31. The cost of entry/exit visas is also reimbursed. It is not always possible to obtain a receipt for these costs but in many countries there is a standard government charge and the SIC will reimburse your costs without receipts.

Other business expenses

32. You may also claim for the following:

Meals when away from the office on business

33. In recognition of the fact that you may be disadvantaged when representing the SIC away from the office, the following amounts may be claimed for costs incurred when you are away from the office at meal times:
 - (i) breakfast - £5
 - (ii) lunch - £5

(iii) dinner - £30

34. You must obtain the prior approval of your line manager. Expenses will only be paid on production of a receipt.

Business telephone costs

35. This includes calls you make on your mobile phone. A copy of your bill highlighting the call charges incurred should be submitted with your claim. Please note that calls made on pay-as-you-go tariffs are taxable because there will be no phone bill available as proof of expenditure

Postage

36. For items mailed outwith the SIC's mail service, a receipt should be obtained from the Post Office and attached to your claim.

Stationery

37. You may claim for items which cannot be obtained through the Administrators, and only by prior agreement from your Line Manager.

The above is not intended to be a complete list of all expenditure for which you are able to claim reimbursement. Please contact the FAM or your line manager if you require further guidance.

Claim Forms

38. All claims for expenses must be made on the SIC Expense claim form.

39. Create an expenses claim form using the INVU template 'OSIC Expenses Claim Form'.

40. Complete the sections which apply to your claim as follows:

Section A – Personal details

- This section must be completed.

Section B – Travel Expenses

- This section is used for claiming car mileage, bridge tolls and parking costs.
- Enter the date of your journey
- Enter the reason for your journey, your start point, places visited and end point.
- Enter the mileage incurred.
- The form will automatically calculate your claim based on the Inland Revenue rate of 40p per mile.
- If any other member(s) of staff travelled with you on business you can claim an additional 5p per mile per person. If this is applicable please enter details separately from your own mileage claim. You should change the value in the cost per mile column from .40p to .05p or multiples thereof depending on number of passengers.
- Your mileage claim should be business-only mileage.

Section C – Other travel / Overnight expenses / meals and refreshments

- This section should be used if you have any rail, bus or taxi claims.

NB Wherever possible you should ask an Administrator to book your travel tickets. This will save you having to make a claim. A minimum of 24 hours is required. Where possible, please give 48 hours' notice.

Section D – Other business expenses

- There should be very little use of this section, but any additional expenses should be entered here.

Section E – Total value of claim

- Your claim will be automatically calculated for you. Please avoid entering anything into cells where there is a formula as this will affect the calculations.

Section F – Declaration

- You should read this declaration, and sign and date the form.

Section G – Authorisation

- The form should then be presented with all relevant receipts to your line manager for authorisation. Reimbursement will be made via your monthly salary.

41. Where an original receipt is not available, but the claim has been approved by your line manager (with the exception of mileage, metered parking, bridge tolls and underground rail) a written explanation is required. **IN ACCORDANCE WITH THE CURRENT INLAND REVENUE RULES ALL UNRECEIPTED REIMBURSEMENTS ARE TAXABLE.**
42. If it is necessary to apply tax / NIC to expenses reimbursed to you this will be deducted from your monthly salary via the Payroll.
43. Expense forms should be presented monthly and be with the FAM by the first Friday of each month, to ensure payment in your next payroll. Expenses must be claimed within 3 months of expenditure.

Appendix 1

Usual Commute

Dunfermline (home)	St Andrews (permanent workplace)	36 miles
St Andrews (permanent workplace)	Dunfermline (home)	36 miles
		72 miles

Detour from Usual Commute

Dunfermline (h)	Glenrothes	St Andrews (pw)	40 miles
St Andrews (pw)		Dunfermline (h)	<u>36 miles</u>
			76 miles

Ordinary Commute 72 miles

Either No Claim – substantially similar or Claim 4 miles

Commute to meeting from home

Dunfermline (h)	Falkirk (temporary workplace)	18 miles
Falkirk (tw)	Dunfermline (h)	<u>18 miles</u>
		Actual <u>36 miles</u>

Notional (St Andrews – Falkirk return) 108 miles

Claim actual mileage - lesser of actual or notional 36 miles

Commute to meeting from home

Dunfermline (h)	Arbroath (tw)	65 miles
Arbroath (tw)	Dunfermline (h)	<u>65 miles</u>
		Actual <u>130 miles</u>

Notional (St Andrews – Arbroath) 60 miles

Claim 60 miles

Commute to meeting from home then travel to work

Dunfermline (h)	Falkirk (tw)	18 miles
Falkirk (tw)	St Andrews (pw)	<u>54 miles</u>
		Actual <u>72 miles</u>

Notional (Falkirk - S Andrews and return) 108 miles

Claim -lesser of actual and notional 72 miles

Standard Mileages

		Miles
Cupar	Edinburgh	45.0
Glenrothes	Cupar	11.4
St Andrews	Cupar	9.7
St Andrews	Dundee	15.0
St Andrews	Dunfermline	36.1
St Andrews	Edinburgh	50.2
St Andrews	Forfar	27.4
St Andrews	Glasgow	74.7
St Andrews	Glenrothes	21.1
St Andrews	Leuchars station	5.7
St Andrews	Perth	31.1
St Andrews	St Monans	13.2
St Andrews	Stirling	51.9
South Queensferry	St Andrews	40.0
St. Monans	Edinburgh	47.0
Stanley, Perth	Dundee	21.3
Stanley, Perth	St Andrews	40.0
Stirling	Dundee	55.0
Stirling	Edinburgh	38.0

Source: AA (http://www.theaa.com/travelwatch/planner_main.jsp)

Appendix 2

Calculating Travel Time – Worked Examples

NB The following calculations use travel times from the AA route planner. When recording travel time, you should use the actual time travelled.

Normal Commute

Dunfermline (home)	St Andrews (workplace)	55 mins
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Detour from Normal Commute

1. If it is to a meeting nearby, the travel-to-meeting is regarded as travel-to-office and attracts no additional hours. If travelling to the meeting involves substantially the same route as would be involved in commuting to St Andrews, this time should not be claimed. e.g. for a meeting starting in Glenrothes 9.00 a.m. – 1.00 p.m and travel on to St Andrews

Dunfermline	Glenrothes	20 min
Glenrothes	St Andrews	33 min
Total travelled		53 min
Less normal commute		55 min
Difference		(2) min

2. Record start work as 9.00 a.m.

Commute to all day meeting from home less than normal commute

3. If you live closer to the meeting place than to St Andrews so the journey takes less time than a normal commute, you will benefit from having a shorter travel time than normal and can claim travel time outside of office hours. e.g. for an all day (9.00 a.m. – 5.00 p.m.) meeting in Glenrothes

Dunfermline	Falkirk	28 min
Total travelled		28 min

4. Record travel time from home to meeting (8.32 a.m. – 5.28 p.m.)
5. You are entitled to go to the meeting directly if the start time is such that to arrive there on time from the office in St Andrews would mean all the time between 9.00 a.m. and the meeting start time would have been spent travelling from St Andrews. In such circumstances you should record a start time of 9.00 a.m. e.g. Live in Edinburgh, meeting starts there at 10.00 a.m. Travel time from St Andrews to Edinburgh =74 min, therefore more efficient to go straight to meeting and record start time of 9.00 a.m.
6. However, if the meeting takes place at a time later than necessary to allow for a journey time from St Andrews and you go directly to the meeting you should record starting work from the time you leave home to attend the meeting. e.g., Live in Edinburgh, meeting starts there at 11.30 a.m. Travel time St Andrews to Edinburgh = 74 min, therefore:
 - either report to work in St Andrews as normal and travel to Edinburgh later or
 - go directly to meeting and record start time as time left home e.g. 11.00 a.m.

The same approach applies if you choose not to return to the office after a meeting.

Commute to all day meeting from home further than normal commute

7. If you live further away from the meeting place than to St Andrews so the journey takes longer than a normal commute, you should claim the difference between the actual time and the notional time e.g. for an all day meeting in Arbroath, starting at 9.00 a.m., finishing at 5.00 p.m.

Dunfermline	Arbroath (return)	150 min
Total travelled		150 min
Less normal commute		110 min
Difference		40 min

8. Record work time as 8.20 a.m. – 5.00 p.m.

Document control sheet

Document Information	
Full name of current version: Class, Title, Version No and Status. <i>E.g. C5 Key Documents Handbook v01 CURRENT ISSUE</i>	C4 Travel & Expenses Policy v01 CURRENT ISSUE
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Corrections / Unplanned or Ad hoc reviews (see Summary of changes below for details)	
Date of last update	25/10/18

Summary of changes to document				
Date	Action by <i>(initials)</i>	Version updated <i>(e.g. 01.25-36)</i>	New version number <i>(e.g. 01.27, or 02.03)</i>	Brief description <i>(e.g. updated paras 1-8, updated HOPI to HOCS, reviewed whole section on PI test, whole document updated, corrected typos, reformatted to new branding)</i>
July 2013	JAW	01.15	01.18	Formatted into office template - paragraphs renumbered
July 2013	JAW	01.15	01.18	Some wording changes from 'staff member' or 'employees' to 'you' - various paragraphs.
July 2013	JAW	01.15	01.18	Page 3 Paragraphs 4, 5 & 6 - claims for expenses no longer reimbursed from petty cash
July 2013	JAW	01.15	01.18	Page 3 heading 'Green Office Policy' changed to 'Environmental Policy'
July 2013	JAW	01.15	01.18	Page 4 para 11 - new link to fact sheet on website
July 2013	JAW	01.15	01.18	Page 7 para 28 - amendment to details of the SIC's travel insurance policy, confirming a group business travel insurance policy is in place
July 2013	JAW	01.15	01.18	Page 7 para 29 - new link to European Health Insurance Card website
July 2013	JAW	01.15	01.20	Page 9, 'Note' - reference to payroll office removed
April 2014	JAW	01.20	01.23	Increase to overnight hotel expenses
29/01/2015	LB	01.23	01.24	Document VI'd
04/02/2015	LB	01.24	01.25	DCS updated and published
09/04/2015	JAW	01.25	01.27	Pages 2&3, para 20 Change to overnight allowances per SPCB email; Page 2 Para 12 inserted re the need for business insurance if claiming mileage.
10/04/2015	LB	01.27	01.28	DCS updated and document published
12/08/2016	DL	01.28	01.30	Other business expenses section updated re meal costs; cross-referenced VC docs and DCS format updated
12/08/16	KB	01.30	01.31	DCS updated and document published
22/02/18	KB	01.31	01.32	DCS updated, published on website
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