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Policy Owner: Head of Finance and Payroll

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# Travel and Subsistence Policy

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## Introduction

1. This Policy explains the procedures for reimbursing IPSA staff for expenditure incurred for business activities provided that such expenditure is approved in accordance with the requirements of this Policy.
2. This Policy does not cover relocation expenditure.

## Scope

3. All staff employed by IPSA, and all consultants, temporary staff and staff on placement working directly for IPSA. Staff on placement is taken to include fast-streamers, apprentices, volunteers and those on work placement.
4. Everyone referred to as being within the scope of this Policy must adhere to its terms and conditions.
5. For staff, this Policy is incorporated into your contract of employment.
6. Unpaid staff on placement will be reimbursed incidental expenses reasonably and necessarily incurred by you during your time at IPSA. These will include travel to and from your home to your place of work and lunch costs. These costs will be reimbursed in line with this Policy.
7. If you take any action that is not consistent with this Policy or the standards of behaviour reflected by the Civil Service [Code of Conduct](#) (which we follow), IPSA has the responsibility to act to correct the matter.

## Line Managers/Responsible/Authorising Officers

8. Individual line managers are responsible for ensuring that this Policy is applied within their area.
9. It is crucial that line managers, in particular “responsible/authorising officers”, treat expenses (travel and subsistence) claims with due care.
10. Please check all claims and receipts thoroughly before authorising payment.
11. Please discuss any queries on the application or interpretation of this Policy with the Finance Team before taking action.

## Finance Team

12. The Finance Team is responsible for ensuring claims have been correctly calculated by the claimant and appropriately certified by the Responsible/Authorising Officer.

13. The Finance Team is not responsible for ensuring the claim is valid.
14. The Finance Team will refuse payment requests if there is no supporting documentation or it is not authorised.
15. If receipts are not available to support the claim e.g. mileage please submit a clear rationale to show why the expenditure has been incurred and the reason for not having a receipt. This explanation must be signed by the Responsible/Authorising Officer.

### Human Resources Team

16. The Finance and Human Resources teams have a joint responsibility for maintaining, regularly reviewing and updating this Policy.

### Policy Statement

17. You will be reimbursed for expenditure incurred on IPSA's behalf whilst you are engaged in authorised business or training activities both in the UK and overseas.
18. All such expenditure must be reasonable, necessary and pertinent to the performance of IPSA's business.
19. Expenditures defined as "reasonable" are those that are cost effective, weighed against the purpose of the business activity.
20. All expenditure for which reimbursement is sought must, where possible, be supported by original receipts.

### Policy Principles

21. To work within the guidelines as specified by HM Revenue and Customs
22. To work within Government accounting regulations
23. To be in line with the rules for MPs and MPs' staff
24. To fairly and adequately reimburse staff who are required to incur expenses whilst conducting IPSA business
25. To fairly manage and process all claims

### Introduction to Expenses

26. All claims and expenses should be made within one month of the expenditure being incurred.

27. Claims should be supported with receipts or invoices.

28. IPSA will pay claims by BACS transfer.

29. When there are systems in place for IPSA to make direct payments you are not expected to make your own payment and seek reimbursement except in exceptional circumstances.

30. Direct payment can be made in the following cases:

- booking overnight accommodation;
- attendance fees for conferences, course and meetings;
- rail/air travel;
- provision of hire cars;
- purchase of goods and services via Purchase Orders or Contracts.

## Travel

31. IPSA supports the use of public transport, and will only pay for travel costs incurred on IPSA business.

32. You are expected to use the most reasonable and convenient method of transportation available having regard for personal safety, cost and loss of time.

33. You can add personal en-route deviations however you must personally pay for any additional cost incurred as a result of this.

34. You must provide evidence of all costs in support of your claim.

35. In exceptional circumstances such as state emergencies and other such incidents IPSA will always be reasonable to ensure your safety.

## Air Travel

36. In all cases, you should choose the most economical way to travel.

37. You should normally purchase Economy class tickets.

38. You may purchase more cost-effective tickets, should they be available.

39. You can only buy a flexible ticket when the flexibility is required for IPSA business purposes.
40. You cannot keep any special offers such as additional free or discounted tickets for personal use; they are the property of IPSA. You should report any special offers to the Procurement Manager.
41. Economy class flights will be booked at the lowest fare possible at the time of booking. By necessity, this may include weekend travel to enable work to start and finish on schedule. Weekend travel time may be paid for staff below senior manager level.

### Public Transport

42. Standard class or equivalent will normally be used for all rail travel within the UK. If you are disabled you may travel first class as long as this is formally authorised by your Director.
43. You must apply for rail tickets through Trainline in advance.
44. You should only make your own rail travel arrangements if:
- you have to travel at extremely short notice, or,
  - you have to travel from a station not serviced by Trainline, or,
  - it has not been possible to make an arrangement through Trainline.
45. In these circumstances you should explain the rationale on the [Expenses Claim Form](#).
46. Where practicable employees should use public transport (including trains, buses and underground services) instead of using a private car.

### Travel within London

47. When traveling by London Underground or London Bus, the employee should provide evidence of the cost incurred by printing off their online statement.
48. Oyster cards require a £5 deposit. As this can be refunded by Oyster along with any pre-pay (Pay as you go) money left on the card IPSA will not reimburse this cost.

## Taxis & Minicabs

49. Employees may use taxis and minicabs when other forms of transport are not suitable (e.g. late at night, carrying heavy baggage, whilst suffering from a temporary or permanent disability or in inclement weather). In these circumstances you should explain the rationale on the [Expenses Claim Form](#) and provide the receipt.
50. The online [Expenses Claim Form](#) must be used to claim reimbursement of the cost of travel by public transport when it is part of a longer journey.

## Private Vehicles

51. You can only use your private car, motorcycle or bicycle for business purposes after obtaining prior approval from your line manager.
52. Before using a private vehicle for journeys of over 100 miles you must consider all alternative means of transport (air, rail or car hire).
53. If no reasonable public transport alternative is available you can claim the standard mileage rate.
54. The rates are regularly reviewed and the latest rate is shown as part of the Travel and Subsistence Rates – Appendix 3.
55. In addition to a standard rate per mile you can claim for other incidental expenses such as normal parking fees, road tolls, congestion charges etc.
56. You will not be reimbursed for the cost of fines for illegal parking, speeding and non-payment of congestion charges etc.

## Insurance for Business Use

57. You must insure your vehicle appropriately for your level of business use (please be aware Internal Audit may request a copy of your insurance document as part of a routine expenses audit). The standard rate per mile is set having taken into account any additional insurance costs.
58. You must also ensure that your vehicle is properly taxed and licensed.

## Car Hire

59. If you want to hire a car for business travel you must get approval in advance from your line manager. Car hire will be limited to times when other reasonable means of transportation are not available or appropriate.

60. You must submit a Car Hire Purchase Order, Car Hire Request Form and a copy of your current, valid driving licence, for insurance purposes, at least 24 hours in advance.
61. Either a compact or medium-sized car will be provided, depending on the length of the journey and the number of people using the vehicle.
62. When the hire vehicle is delivered it should arrive with a full tank of petrol; please also return the car with a full tank - failure to do this can and will incur a substantial surcharge to IPSA, which negates any savings we make using the hire car service.
63. You can claim for fuel used in a hire car using the [Expenses Claim Form](#)

### Other Travel Expenses

#### 64. Exchange Fees

You can claim for any costs incurred in exchanging currency as long as the amount charged relates to the amount for which expenses are due.

#### 65. Baggage

The airline's free baggage allowance is normally considered sufficient. However, if you have a good reason to carry extra baggage, and you have line manager/Director approval, you can claim the cost of excess baggage on expenses.

#### 66. Parking

You can claim reasonable car parking charges when car use has been authorised in advance.

67. You should use the most economical car park available e.g. if parking at an airport choose the long-term car park. You should avoid expensive short stay car parks.

68. For long stays, you should consider taking alternative travel to the airport (e.g. a taxi) if it is more cost effective.

#### 69. Meals Whilst Travelling

In certain circumstances you can claim for a meal under provisions for subsistence - see Appendix 3. You must do this using the [Expenses Claim Form](#).

#### 70. Home to Office Journeys

You will be expected to pay for your daily return journey from home to the office.

Your entitlement for official travel starts from the office not your home, unless the cost of doing so results in a saving for IPSA.



In exceptional circumstances when such claims are paid to staff, they will normally be subject to income tax.

### Medical Treatment and Travel Insurance

71. If you undertake business visits overseas, you are eligible for reimbursement of unavoidable medical treatment and related expenses.
72. You must ensure that you have appropriate travel insurance and may need an EHIC (The European Health Insurance Card if travelling within the EU) before travelling to cover the cost of any emergency medical, dental or optical treatment.
73. The cost of such travel insurance will be reimbursed by IPSA for the duration of the time worked overseas.
74. If you choose to spend your own time in an overseas location, either prior to or after a business visit, you must make your own arrangements for travel insurance for this period.

### Security, Visas and Health Matters

75. It is your responsibility to obtain and to comply with advice from the authorised sources on security, visa and health matters that may apply in the countries to be visited and to make any necessary final checks between the time of booking and departure.
76. The Foreign Office website can supply all travellers with up to date information regarding security visas and health matters.
77. European Health Insurance Cards for travel within Europe can be obtained through application from the Post Office or the Department of Health website.

### Subsistence

78. The current rates for reimbursement of subsistence are shown in the Travel and Subsistence Rates – see Appendix 3. You may not claim for the following:
  - food or accommodation that is included within the overall package price;
  - alcohol;
  - tips;
  - newspapers or magazines;
  - confectionery; and
  - gratuity

79. If meals are not included in the price of the package, you can claim for food in accordance with the rates in Appendix 3.
80. If an overnight stay is unavoidable, accommodation can include bed and breakfast. If breakfast is not included as part of a package, then reasonable costs for breakfast may be claimed. Evening meals can be claimed in accordance with the rates in Appendix 3, and staff will be reimbursed for this.
81. Hotel bookings with overnight accommodation typically do not have the option to include evening meals, unless this is booked with the hotel upon arrival. It is the responsibility of the staff member to pay at the end of the stay, submitting expenses for reimbursement in accordance with rates in Appendix 3.

### International Expenditure

82. You can claim for expenditure incurred for business activities overseas including accommodation, travel and food, provided that such expenditure is approved in accordance with the guidelines presented as part of this Policy.
83. The overseas allowance rates reflect those accepted by HMRC and can be found at [HMRC Rates](#)
84. Except in exceptional circumstances IPSA will only pay for the same categories of expenditure overseas as it will in the UK.

### Accommodation

85. You must book overnight accommodation in line with the guidance in Appendix 2. If your need for accommodation arises unexpectedly and you have to arrange your own accommodation, please get prior authorisation from your line manager.

### Telephone Expenses

#### Home Telephones

86. Under normal circumstances, you can claim the cost of home telephone calls when:
- the calls relate to business,
  - are detailed on an itemised bill or any alternative evidence,
  - and the claim is made on an Expenses Claim Form
87. You cannot claim the cost of fixed rental charges and installation costs.

## Mobile Phones

- 88. If you have an IPSA Blackberry, it is provided for business use.
- 89. IPSA will only reimburse itemised bills that specify the business related calls. If there is no itemised bill then the costs cannot be reimbursed.

## IPSA Credit Cards

- 90. Using IPSA credit cards for personal use is strictly forbidden. The card should be used to settle business expenses that cannot be met in the usual manner.

## Claiming Expenses

- 91. All expenditure incurred on IPSA business should be paid for at the time and reclaimed from IPSA using the Expenses Claim Form.
- 92. The person authorising the claim (the line manager or Responsible/Authorising Officer) must ensure that the claim is valid, properly documented and has supporting receipts.
- 93. If your visit is curtailed or a journey cancelled, please return any unused travel tickets or currency with a cover note immediately to Finance.
- 94. You must produce original invoices/receipts (i.e. not photocopies) to support claims. Credit card slips are not normally acceptable as receipts or tax invoices.
- 95. You must make the Expense claims within one month of the expenditure being incurred. Failure to submit expenses promptly may lead to nonreimbursement.
- 96. If your claim form is incorrectly completed it may be returned to you for correction and re-submission. Your line manager must then countersign the correction before the claim is returned to the Finance Team.
- 97. You should not submit invoices instead of using the Expenses Claim Form.
- 98. If the Finance Team receives an invoice for an expense incurred on IPSA business it will forward it to the member of staff for direct settlement with the supplier, and inform the supplier accordingly.

## Approval of Expenses

- 99. When you approve an expenses claim you are not just authorising the payment you are also declaring that the expenditure has been incurred in accordance with this Policy - see Appendix 1 for guidance.

100. Each expense claim must be approved by the Budget Holder who has responsibility for the claimant.
101. A member of staff's expenses should be approved only by one designated manager or in his absence a Director or nominated person.
102. A member of staff cannot approve his/her own expenses. Therefore, approval of an expense claim, which includes items relating to, or incurred by, the approving line manager must be authorised by the next higher level of management that did not participate in the activity associated with the expenditure.
103. Budget holders should make sure all expenses claims are charged to the correct cost centre to reflect the activity they relate to.

### HM Revenue & Customs

104. IPSA expenses are paid at a rate that has been agreed by HM Revenue & Customs not to be a taxable benefit, and therefore they will not attract tax. However, staff need to be made aware that all expenses may be subject to review by HM Revenue & Customs on an individual basis.
105. It is therefore in the interest of each member of staff to be as explicit as possible in completing the expense claim form and to maintain personal records of expenses claimed.

### Queries

106. Any queries relating to this document should be addressed in the first instance to the Head of Finance and then to the Chief Executive.

## Appendix 1 – Travel & Subsistence and Other Expenditure Claim Checklist

### General Points:

- IPSA's T & S and expenses policy is reviewed and updated at regular intervals. Claimants should therefore always check the current Policy and rates when processing claims.
- All claims must be signed and dated by the claimant and approved by the line manager/responsible officer. All claims must be supported by receipts and other supplementary information as set out in the Expenses Policy.
- Incomplete claims will be returned to the claimant and not processed.

### Check to confirm that:

- Claims meet current Expenses Guidance and applicable rates;
- Claims are made within one month of expenditure being incurred;
- The right form has been used and includes all the relevant details, for example, full name and details of claim, mileage etc;
- Journeys were necessary and planned cost effectively;
- The use of a private vehicle was approved beforehand and standard mileage rate if claimed, is appropriate;
- Period(s) of absence from the office was necessary and reasonable;
- Fares, mileage and subsistence claimed are reasonable;
- Sufficient supplementary information is provided, for example, for the use of taxis;
- Receipts have been provided;
- Where subsistence is claimed, times of arrival and departure must be shown. Times will be based on hours working on official IPSA business away from normal work base or home if appropriate;
- Full details of visit is included in claim; 'from' and 'to' including starting and destination postcodes and any intermediary visits must be shown;

- Random recalculation of claims is recommended (extra precaution for control and accuracy) before an approval is given; and
- Always remember any false claims can lead to dismissal and/or criminal prosecution.

## **Appendix 2 - Travel-related Accommodation**

### **Accommodation**

The IPSA Policy is that where you need to stay away from home overnight in connection with official business, you should be accommodated at a safe, good quality hotel within reasonable travelling distance of the office/venue you are visiting.

You may book accommodation yourself, taking into account the overnight rate limits for London and elsewhere.

**International accommodation**, please discuss your requirement with the Budget Holder with supporting accommodation choices.

If the hotel will not invoice the IPSA directly, you will need to pay the hotel bill in full and claim back actual costs, attaching the receipt to your Expenses Claim Form.

## Appendix 3 – IPSA Travel & Subsistence Other Rates

### Meals (Subsistence)

<b>Hours of Official Business</b> <i>(inc Travel Time)</i>	No Lunch Provided <b>Maximum Reimbursement per meal</b>
If away for more than 5hrs including the period 12:00hrs – 14:00hrs <i>i.e. to cover the cost of lunch</i>	£7.00
If away for more than 5hrs ending after 19:00 <i>i.e. to cover the cost of dinner</i>	£13.00
In addition to the above breakfast is claimable, when not provided, and if required to leave home before 06:30 hrs.	£5.00

**E.g.** If you leave home at 06.15hrs and return at 20:00 hrs the maximum you can claim is up to total of £25.00 ☐ £5.00 breakfast – maximum

- £7.00 Lunch – maximum
- £13.00 Dinner –maximum

If you are away from 07:00hrs until 19:30hrs you can claim up to a total of £20.00 ☐  
£7.00 Lunch – maximum

- £13.00 Dinner –maximum

### Overnight Rates

If you are required to stay away overnight the following applies.

IPSA's overnight rate is set at £25.00 per 24hrs to cover the cost of breakfast, lunch, evening meal and afternoon tea etc. All expenditure should be supported with original VAT receipts and the restrictions on spend outlined in the Policy will apply.

**E.g.** If you stay overnight in accommodation you can claim up to total of

- £20.00 per 24hrs if breakfast is included
- £25.00 per 24hrs if excludes breakfast

All expenditure must be supported by original receipts.

## Accommodation Rates

Area/Region	Maximum Cost of Hotel per Night
London and outside UK	£150
Elsewhere in the UK	£120

Where a need for accommodation arises unexpectedly, a member of staff who has to book accommodation him/herself should agree the booking in advance with your line manager/responsible officer.

## Private Vehicles Mileage Rates

	Up to 10,000 Miles per year	Over 10,000 Miles per year
<b>Car</b>	45p	25p
<b>Motorcycle</b>	24p	24p
<b>Bicycle</b>	20p	20p

Staff that wish to use their private cars for IPSA official travel must ensure that they have a comprehensive insurance policy that covers business use. Please be advised that IPSA may request to see documents to confirm that the vehicle you are using on IPSA business is valid.

It is the individual member of staff's responsibility to maintain an accurate record of the total mileage claimed for each fiscal year.