

ICO Travel and Subsistence Policy

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1. Introduction

1.1. Overview

- 1.1.1. Welcome to the ICO's Travel and Subsistence policy. This policy explains what staff and others working for the ICO need to do when claiming expenses for expenditure incurred when travelling as part of their work. It also describes the ICO's approach to arranging travel and accommodation.
- 1.1.2. The central principles are:
 - the need to ensure ICO staff are safe and supported when travelling as part of their work;
 - that there are clear ways for staff to minimise the expenses they incur when they travel; and
 - there are fair, consistent and efficient procedures in place to reimburse any expenses.
- 1.1.3. The policy also ensures that we comply with relevant government procurement and taxation rules and guidelines. Crown Commercial Services and Her Majesty's Revenue and Customs (HMRC) guidance has informed this policy.
- 1.1.4. Where the Commissioner and their staff have discretion, both in developing the policy and working within it, this discretion is exercised in line with the principles in Managing Public Money (<https://www.gov.uk/government/publications/managing-public-money>)
- 1.1.5. The policy also seeks to ensure that our approach to travel and subsistence expenses is transparent and represents value for money. It is also critical that the environmental impact is taken into account when considering travel. This includes considering whether travel is really necessary, or whether a virtual meeting could achieve the same outcome. The impact of air travel, in particular, on climate change means this mode of transport should be considered carefully and any alternatives explored, such as rail travel.
- 1.1.6. For ease of reference, a table summarising the rates for travel and subsistence claims is included below:

Section	Description	Rates	Receipt required
Accommodation	Hotel daily rate (Within M25)	£170	Y
Accommodation	Hotel daily rate (Other areas)	£140	Y
Accommodation	Incidentals per night	£5	N
Air travel	Economy (At least 3 days in advance where possible) <6 hours	Journey cost	Y
Air travel	Premium economy > 6 hours	Journey cost	Y
Air travel	Business class > 6 hours	Journey cost	Y
Rail travel	Oyster cards	Journey cost	Y
Rail travel	Standard class	Journey cost	Y
Rail travel	1st class	N/A	Y
Tube travel	Where debit card used	Journey cost	N
Car travel	1st 10k miles	45p	N
Car travel	Greater than 10k miles	25p	N
Car travel	Per passenger supplement per mile	5p	N
Car Hire	Enterprise car hire		Y
Motorbike travel	Per mile	24p	N
Bicycles	Per mile	20p	N
Taxi	In specific circumstances only...refer to policy	Journey cost	Y
Prof subs			Y
Subsistence:		Maximum	
A	Business away from the office of more than 5 hours but less than 10 hours	£5	Y
B	Business away from the office of more than 10 hours but less than 12 hours	£10	Y
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	Y
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 6am.	£5	Y
Late evening meal	Can be claimed when business away from the office is required after 8pm, regardless of the duration of the trip	£15	Y
NB: The maximum amount of subsistence which can be claimed in a day without an overnight stay is £15, (or £25 if the late evening meal rate is claimed).			

D	Claimable for each 24 hours of business away from the office	£30	Y
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 e.g. Lunch at a conference or breakfast provided at a hotel.			

1.2. Definitions

Official travel

1.2.1. Official travel is any travel you are required to undertake away from your normal place of work on official business, including attendance at:

- a different ICO office;
- a training course; or
- business meetings.

1.2.2. Official travel does **not** include:

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

Home

1.2.3. Home is where you normally live when working at your normal place of work. If you are living away from home, eg whilst on secondment, you should regard your residence during the period on secondment as "home" and the place at which you are working whilst on secondment as your normal place of work when calculating travel expenses - but for no other purposes.

Permanent place of work

1.2.4. Unless specified and confirmed by the ICO, your permanent and normal place of work will be our Wilmslow offices, the London office or one of our regional offices.

Budget holder

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

Manager

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

1.3. Expectations and compliance

HMRC

- 1.3.1. Our travel and subsistence rates match HMRC benchmarks which are based on research into typical travel and subsistence expenses claimed by thousands of employees from both public and private sector organisations.

[View the HMRC Worldwide Subsistence Rates](#)

- 1.3.2. These rates do not represent an absolute limit on the amount which can be claimed. The rates are intended to cover typical **extra** expenses associated with time spent working away from someone's normal place of work and 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. ICO staff should not be left out of pocket having incurred legitimate, and unavoidably higher than usual, expenses when travelling on official business.
- 1.3.3. When approving a claim for subsistence in excess of HMRC benchmarks, 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 their normal place of work.

1.4. Travel and subsistence principles

- 1.4.1. When undertaking official travel the ICO will pay for, or reimburse you for, the extra expenses that you necessarily incurred.

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

- 1.4.2. Where this policy refers to making "claims" or obtaining "reimbursement", this includes the need to provide evidence of expenditure when purchases have been made on an ICO corporate charge card (CCC).
- 1.4.3. The ICO will meet all the travelling costs you necessarily incur when you undertake official travel, including travel:

- between your home or normal place of work and the place required to conduct your duties; ie attending a meeting, conference, training or event where additional costs are necessarily incurred;
- between your normal place of work and another ICO location; and
- 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.

1.4.4. The safety and wellbeing of staff is of utmost importance and managers are encouraged to think carefully about the needs of staff undertaking official travel.

1.4.5. You should:

- Only travel on official business if absolutely necessary and only do so when you have considered other ways of meeting the business need; eg telephone or video conferencing.
- Monitor the number of ICO attendees at any particular meeting or event and keep them to the minimum needed to meet the business need.
- Consider start and finish times when travelling to allow staff to maximise the benefits of off-peak travel.
- Keep cancellation charges for travel and accommodation to a minimum and fully understand cancellation clauses.
- Obtain the best value for money; you must arrange journeys as economically as possible.
- Take advantage of the cheapest available fares (eg advance purchase and off peak fares and two singles). Uncertainty about travelling times is not sufficient justification for the purchase of an anytime return rail fare.
- 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.
- Consider the environmental impact of your journey, and if possible, make choices which minimise the impact on the environment, for example train rather than air travel for domestic journeys.

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

1.4.7. Claims must be submitted 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 was not done.

- 1.4.8. There may be times when parts of this policy should not apply; eg because of major travel disruption. In these circumstances Finance will help support managers and budget holders interpret the policy. However, in all circumstances you have an obligation to make sure public money and other resources are used properly and efficiently.
- 1.4.9. To claim any travel or subsistence expenses you must provide a receipt unless exceptional circumstances apply. If a till receipt cannot be provided please ask for a handwritten one. If no receipt is available, perhaps due to a fault with a ticket machine, you may be able to provide evidence of expenditure via bank card or Oyster card statements. If this is not the case you will need to write a summary of the purchase made and explain why no receipt is available. Your manager or budget holder will then use their discretion as to whether to authorise the claim or not.
- 1.4.10. It is the responsibility of each employee to ensure any claims they make for travel or subsistence are accurate. If any expense claim is found to be inaccurate you may be investigated under the ICO's disciplinary policy.
- 1.4.11. Managers and budget holders are responsible for ensuring that claims are authorised in line with this policy, or that relevant authority is in place for a claim to be approved outside this policy.
- 1.4.12. When expense claims have been authorised they will be processed by Finance. Finance is not responsible for the accuracy of the claims authorised by managers or budget holders.
- 1.4.13. We will undertake regular audits of expenses approved and processed. Any issues identified will be raised with managers and budget holders. Audit results will be reported to the Resources Board for assurance. .

Public Transport refunds

- 1.4.14. If you are delayed whilst using public transport and the carrier offers **compensation**, you are entitled to claim and retain the compensation. It is your responsibility to make the compensation claim direct to the carrier. Information on compensation available from train companies is available at http://www.nationalrail.co.uk/times_fares/ticket_types/121354.aspx.

- 1.4.15. If you claim compensation and the payment is made to the ICO, please tell Finance. Once payment has been identified and cleared through our bank account, we will refund you.

1.5. Standard booking arrangements

Use of the online portal (tRIPS)

- 1.5.1. The tRIPS portal is the across government one stop shop for all travel arrangements. You can arrange accommodation, train (including Eurostar), air, coach and sea travel. More detailed guidance can be accessed on ICON.
- 1.5.2. In most cases you are expected to arrange all official travel through tRIPS. Examples of exceptions to this rule are:
- When you know a saving of 10% is available outside the system (para 1.5.3) and you have the manager's or budget holder's approval.
 - If a specific travel or accommodation requirement is not available on tRIPS (para 1.5.4).
 - Where you are a regular traveller and have use of a CCC (para 1.5.7 – 1.5.9).
 - In cases of urgency, eg if travel arrangements have to be made or changed at short notice or if tRIPS is not available.
- 1.5.3. Cheaper deals may be available. However, unless you know a saving of at least 10% is available elsewhere, you should book through tRIPS. This is because there is a cost associated in booking off tRIPS which arises from staff time spent booking, validating and authorising such travel and accommodation arrangements. If a booking is available on tRIPS it should be viewed as representing value for money even if further research might identify a cheaper option.
- 1.5.4. If a specific travel or accommodation requirement is not available on tRIPS but is available elsewhere this may be for a variety of reasons. In respect of accommodation it might be that the hotel is not viewed as safe, is too expensive, has inadequate facilities or the cancellation policy is too onerous. **If you wish to book outside tRIPS you must seek your manager's or the budget holder's approval.**
- 1.5.5. Importantly, all information about travel and accommodation booked through tRIPS is available in the event of a travel incident or emergency arising when it is important for us to check if staff are affected. The system also helps with the production of environmental information for our Annual Report and other

sustainability work and in responding to freedom of information requests.

- 1.5.6. We have regular contract review meetings with the tRIPS provider. So, if you encounter problems please report them to Finance so the problems can be quickly addressed.

Use of corporate charge cards

- 1.5.7. Regular travellers who claim expenses to cover subsistence costs when travelling are encouraged to apply for and use a CCC. Use of these cards ensures that employees do not have to cover the costs personally. However, receipts are still required to justify the expenditure.

- 1.5.8. Employees who accidentally use 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.

- 1.5.9. For more guidance about the wider use of CCCs for transactions other than travel and subsistence, please read the user guide provided when you were issued with your card.

Exceptions

- 1.5.10. This 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.

- 1.5.11. Where this is felt to be necessary, doing so must be approved by the relevant manager or budget holder. Where managers and budget holders are unsure whether they have discretion to approve an expense claim outside the requirements of this policy they should consult the Head of Finance or Director of Finance.

Cancellation Cover

- 1.15.2. Where cancellation cover is offered for a trip, accommodation or other expenses, value for money and risk of cancellation should be considered when deciding to take out the cover.

2. Travel

2.1. Travel by rail (including travel in the European Union and Eurostar)

Booking a rail ticket

- 2.1.1. In most cases you are expected to book all rail journeys for business travel through tRIPS (see para 1.5.2).
- 2.1.2. You are responsible for ensuring that 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 do not have a valid ticket.
- 2.1.3. The lowest cost option for travelling by rail should be the default option and you are required to take advantage of available cheaper fares (eg advance purchase, off peak fares or two singles).
- 2.1.4. Uncertainty of travelling times is not sufficient justification for the purchase of an "anytime return" rail fare. Urgency can be used to justify higher costs but your manager or budget holder will need to agree this. You must avoid, unless absolutely necessary, purchasing "anytime return" tickets.
- 2.1.5. You must purchase rail tickets at least three days in advance, wherever possible.
- 2.1.6. When booking through tRIPS you are required to send tickets for collection at a local kiosk. There is one in Facilities in Wycliffe House or you can collect the tickets from the station (marked as TOD on the system; Ticket On Departure).

Class of ticket

- 2.1.7. Except in the circumstances detailed in para 2.1.8 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.
- 2.1.8. Your budget holder can agree to you travelling first class if:
 - there are no standard class facilities which 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.
- 2.1.9. If a first class ticket is approved you must purchase your ticket in advance and where possible restricted it to specified times of travel.
- 2.1.10. If you are required to travel overnight on official business you may, with approval from your manager or budget holder, occupy a sleeping berth.

2.2. Travel by hire car

- 2.2.1. For many journeys it is more practical and cost effective for you to obtain a short-term hire car for official travel. For this reason the ICO encourages you to use self-drive hire cars in preference to private vehicles. Before deciding to travel by car, you should consider if there are other modes of transport that would be more environmentally friendly and better value for money.
- 2.2.2. 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.
- 2.2.3. If you choose not to use a hire car in these circumstances but instead opt to use your own private vehicle, 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.
- 2.2.4. The ICO has an agreement with Enterprise who will provide hire cars for official travel. Details are on ICON and in annexes C and D.
- 2.2.5. The cost of fuel can be reimbursed to you via an expenses claim or you can use a CCC. Please note that you are responsible for returning the hire car to Enterprise with the same amount of fuel as was in it when you took it (annex C).
- 2.2.6. 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 but only if you were undertaking official travel that attracts the Standard Rate mileage allowance (see para 2.3.16)

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

2.3. Travel by private vehicle (car, motorbike or bicycle)

2.3.1. You may use your own private motor vehicle but only for journeys that cannot be readily made by public transport, or when it is justified by other reasons such as reduced cost, increased safety or the need to make reasonable adjustments. The environment impact of travelling by car should also be taken into account.

2.3.2. You must also have adequate motor insurance and the vehicle and driver must be suitable (see para 2.3.12).

Definition of a private vehicle

2.3.3. 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

2.3.4. If you use your private vehicle to undertake official travel the ICO will reimburse you for the expenses you actually and necessarily incur through the payment of mileage allowances at the appropriate rate (see para 2.3.16).

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

2.3.6. 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).

- 2.3.7. If you arrange to use your vehicle for 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.
- 2.3.8. Mileage allowances will not be paid for home to normal workplace travel.
- 2.3.9. Financial penalties for motoring offences, including parking and congestion charge penalties, will not be reimbursed.

Basic insurance requirements for motor vehicles

- 2.3.10. You are responsible for ensuring that, if your vehicle is used for business travel, it is adequately insured and maintained in a roadworthy condition.
- 2.3.11. 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.
- 2.3.12. You must ensure your car or motorbike insurance covers the use of your vehicle for business. The basic requirements are:
- 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.
- 2.3.13. You must declare on your expenses claim that you know and understand the insurance requirements, and that you are covered accordingly.

Health and safety

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

2.3.15. 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

2.3.16. Mileage allowances at either the Public Transport or Standard Rate are payable for journeys between your permanent place of work 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

2.3.17. The Public Transport rate 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.

2.3.18. The insurance requirements in para 2.3.12 apply and payment of the Public Transport Rate 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

2.3.19. 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.

2.3.20. 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

2.3.21. 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.

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

Parking, tolls and ferries

2.3.23. 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.

2.3.24. For journeys attracting the Public Transport Rate 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

Mileage Allowance Rates		
Cars		
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	
Motorcycles		
	24p per mile	
Bicycles		
	20p per mile	

2.3.25 Electric cars used for the same purposes as outlined above will attract the same mileage rates.

1.1. Travel by taxi

1.1.1. 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;
- 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.

1.1.2. 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.

1.2. Travel by bus or coach

1.2.1. In most cases you are expected to book all bus or coach journeys for business travel through tRIPS (see para 1.5.3).

1.2.2. You should consider travel by bus or coach when it is practical and cost effective. In deciding whether or not the journey is cost effective you need to take into account not only the cost of travel, but also the additional subsistence and travelling time for what might be a slower journey.

1.3. Travel by air (international and domestic)

Booking a ticket

1.3.1. Given the impact of air travel on the environment and climate change in particular, before booking an air ticket, consideration should be given to travelling by the most environmentally responsible means. This may mean a longer journey time in some instances.

1.3.2. In most cases you are expected to book all air travel for business travel through tRIPS (see para 1.5.3).

1.3.3. The lowest cost option for travelling by air should be the default option except when urgency justifies higher costs. However this must be agreed by your manager or budget holder.

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

1.3.5. With agreement from your manager or budget holder you can book flights within the UK rather than use trains when it is demonstrated that it is more economic to fly. This may be because the shorter journey results in savings from subsistence allowance payments and in official time, or it is more expensive

but the urgency of the journey or lack of suitable alternatives justifies the additional expense.

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

Class of ticket

- 1.3.7. 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.

- 1.3.8. Your manager or budget holder 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.

- 1.3.9. When approving business class or premium economy flights below six hours, your manager or budget holder 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?
- Does the individual have to work on arrival after an overnight flight or can they schedule an overnight stay or rest period?

- 1.3.10. You may book flights of over six hours duration in premium economy or business class. The reason for this approach is to recognise that long air journeys lead to fatigue and loss of concentration and cannot easily be broken up with break times. Travelling by business class in these circumstances means colleagues can arrive at their destination ready for work.

Wherever possible, break times should be built into long journeys for the same reason.

1.3.11. Given the cost and environmental impact of air travel, it is important that consideration is given to the number of colleagues required to attend. The numbers travelling should be kept to a strict minimum and should only include those who are integral to the objectives of the meeting or event and need to be there in person.

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

Frequent flyer schemes (Avios/Airmiles)

1.3.13. 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 or 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).

1.4. Travel by sea (including ferries)

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

1.5. Travel insurance

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

1.5.2. You should consult the ICO's Travel Insurance Policy (Annex A) before you take out business travel insurance.

2. Subsistence

2.1. Subsistence whilst travelling within the UK

2.1.1. The ICO will reimburse any actual additional costs you incur when you are on a business travel up to an agreed level. The level 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 work place.

2.1.2. All claims for subsistence and records of expenditure must be accompanied with receipts.

2.1.3. The table below sets out the ICO subsistence levels.

Rate	Criteria	Indicative
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
NB: 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		

2.1.4. You will need to reimburse excess costs if you purchase subsistence on a CCC in excess of the maxima set out above. Please speak to Finance in such circumstances.

- 2.1.5. These limits can be exceeded in exceptional circumstances if justified and approved by your manager or budget holder.
- 2.1.6. 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.
- 2.1.7. Subsistence costs will only be reimbursed where the expense has occurred. The ICO would not expect to reimburse you for meals that have been provided at no cost to you. For example if your accommodation is B&B, full or half board, or if working lunches and meals provided to you when travelling are available.
- 2.1.8. There is no entitlement to be reimbursed for ordinary domestic expenses such as care of relatives or pets which you would normally have to pay in order to perform your job.
- 2.1.9. There will be no reimbursement for the purchase of alcohol and any such purchases will be at your own expense. Do not use a CCC to purchase alcohol. However please see para 5.2.3.
- 2.1.10. 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 limits for subsistence.

Incidental overnight allowance – in the UK

- 2.1.11. If you stay overnight you may claim a Personal Incidental Expenditure Allowance using an expense claim form. 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.
- 2.1.12. The allowance 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 National Insurance unless exceeded.
- 2.1.13. You should not use a CCC to purchase items which would be categorised as incidental overnight expenditure.

2.2. Subsistence whilst travelling overseas

2.2.1. The payment of subsistence for overseas travel, including to the EU, is different to the payment of UK domestic subsistence. The following paragraphs set out the main procedures for stays overseas of less than four months.

2.2.2. The ICO adopts the benchmark scale rate expenses payments (International Scale Rates) for accommodation and subsistence payments that are monitored and set by the Foreign and Commonwealth Office.

[View the latest international subsistence rates.](#)

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

2.2.4. 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.

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

2.2.6. The ICO 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 or budget holder to demonstrate that you incurred the actual expenditure.

2.2.7. 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.

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

2.2.9. 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.

- 2.2.10. 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

- 2.2.11. If you stay overnight outside the UK you may claim a Personal Incidental Expenditure Allowance, using an expense claim form.

- 2.2.12. 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.

- 2.2.13. This is paid to you as a flat rate of £10 per night for travel and you do not need to produce receipts for expenditure for items under this category. This sum is not subject to tax or National Insurance unless exceeded.

- 2.2.14. You should not use a CCC to purchase items which would be categorised as incidental overnight expenditure.

3. Hotel accommodation

3.1. Hotel accommodation

Booking and costs

- 3.1.1. In most cases you are expected to book all accommodation for business travel through tRIPS (see para 1.5.3).
- 3.1.2. 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 tRIPS helpdesk immediately on **01274 726424**.
- 3.1.3. 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

- 3.1.4. 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 en-suite facilities, adequate working space, a high level of security, and a fully cooked breakfast).
- 3.1.5. If you have a complaint against the hotel you should in the first instance take it up with the hotel management. If after doing so your hotel booking does not meet the standards set out above or is found to be unacceptable for any other reason, please submit a complaint on tRIPS, through the Feedback Hub which is on the tRIPS homepage. Please select "Complaint" rather than "Feedback" when doing so.
- 3.1.6. If having done so you feel the complaint is not handled appropriately by the tRIPS provider please refer the matter to Finance who can take it up further at their next quarterly account review with them. This may lead to the hotel being removed from the tRIPS database.
- 3.1.7. If you expect a refund from tRIPS, it is your responsibility to check this is credited on the next invoice. You may need to liaise with the person who approves invoices in your department. Similarly, if you expect a refund from any supplier to your corporate charge card, then it is for you to check this is credited to your account and for you to chase if not received, until resolution.

Cancellation

3.1.8. 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.

3.1.9. 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

3.1.10. 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.

3.1.11. 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 can however only be booked above the allowance rate with manager or budget holder approval, but only in the above circumstances (see para 4.1.10).

3.1.12. 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.

3.1.13. The accommodation allowance rates for UK domestic travel are:

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

- 3.1.14. 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

- 3.1.15. 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.

4. Other provisions

4.1. Provision for office cost

- 4.1.1. Members of staff who work away from the office on business may claim an effective "provision for office cost" outside the usual subsistence rates.
- 4.1.2. An example of this would 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.
- 4.1.3. All claims under this section of the policy must be accompanied by a receipt and are approved at the discretion of managers or budget holders.
- 4.1.4. This provision is available both within the UK and overseas.

4.2. Hosting and working lunches

- 4.2.1. 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.
- 4.2.2. 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.
- 4.2.3. The purchase of alcohol is not a business expenditure and cannot be reclaimed.

4.2.4. Catering expenditure for ICO employees is covered in the Team Building Activities policy.

4.3. Loyalty points

4.3.1. Loyalty points on flights, hotels etc booked through tRIPS or by way of a CCC must be used for the purposes of the ICO and cannot be used for private travel or hotel stays.

4.4. Bottled water

4.4.1. Bottled water will be provided for staff travelling on ICO business. A supply of bottles is available to take from the office (see Facilities). 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.

5. Furnished Accommodation

5.1. Provision of furnished accommodation for staff.

From time to time it may be necessary for the ICO to ask its employees to work away from home for extended periods. In these circumstances it may prove more cost effective for some fixed accommodation to be sourced as an alternative to paying for hotel type accommodation for such a long period of time.

In these circumstances the ICO will source the property but the member of staff using it has a number of responsibilities and obligations to ensure its proper use.

The following principles and protocols therefore apply throughout the period of use of the property:

- During any such arrangement the ICO will act as the tenant for the property with the specific staff member[s] then permitted to use the property for agreed periods.
- The ICO will make sure the property is furnished to a suitable standard and level of comfort at least in line with a hotel available within the ICO's accommodation policy.
- The use of the property is not an entitlement for any member of staff and the ICO may withdraw its use at any time without notice.
- Members of staff are expected to conduct themselves in a responsible and proper manner at all times when using the property and to ensure it is kept in a clean and tidy state.
- The ICO will provide the member of staff with any information they need to ensure the safe and proper use of the property at the same time as the handover of the key[s]. This will include any instruction manuals for any appliances or utilities in the property to the extent that these are available.
- The ICO will hold a key for the property and will provide the member of staff with at least 24 hours' notice if needing to visit the property for any reason. In situations where an employee is using the property for more than four weeks a courtesy visit from the member of staff's line manager or other designated person will be arranged to ensure the accommodation is meeting the ICO's needs and being used/maintained in line with our tenancy agreement with the landlord.

- If for any reason a member of staff does not intend to use the property for more than five consecutive days during the agreed period of use they must notify the ICO, giving as much notice as possible. In response the ICO will inform the member of staff if there will be anyone else staying in the property during their period of absence and, if so, will ask them to leave the property in a suitably clean and tidy state for this period.
- The property is intended for business use. Where this means a member of staff is required to spend long periods away from friends and family then it is permitted for close friends or family members to stay overnight in the property if visiting the member of staff.
- A member of ICO staff is permitted to stay in the property at times not strictly necessary for work purposes. For example, if electing not to return home at a weekend during a lengthy period of working away. However, at such times the property should not also be used to host friends or family if to do so would avoid either they or the member of staff incurring personal expenditure.
- Before agreeing to use any such accommodation it is the responsibility of the member of staff to check if any possessions or belongings they intend to take with them when staying in the property are covered by their existing personal insurance. If not, and the possessions or belongings are needed to support the person during their period of working away from home, then the ICO may provide financial support towards the cost of any additional insurance which may be needed.
- The ICO will cover the cost of any Council Tax, utility bills and broadband in the property. Any member[s] of staff using the property are asked to take steps to ensure the utilities are not used wastefully.
- It is the responsibility of the member of staff to report any damage caused to the property during their stay. Depending on the nature of the damage and its cause, the member of staff may be asked to cover the cost to replace or repair any damaged items.
- During any time when working away from home a member of staff is entitled to claim travel and subsistence costs in line with the ICO's Travel and Subsistence Policy. Such claims must be limited to the time when required to work away from home and not when staying in the property at other permitted times (for example, the weekend's referred to above).

- The member of staff is responsible for forwarding any correspondence sent to the property and addressed to the ICO/the tenant of the property. The member of staff will be told who at the ICO to forward these correspondence to when they begin using the property.
- At no point should the member of staff consider the property to be their personal address. The address should not be provided to any organisations to use as a point of contact for the member of staff, including for online deliveries.
- It may be necessary to provide some personal details of the member of staff using the property to the landlord / letting agency as part of the ICO's agreement to let the property. Where this is the case the amount of information will be kept to the absolute minimum and will only be shared with the explicit consent of the member of staff.

Non-compliance

Failure to comply with the requirements of these principles and protocols may result in the loss of the use of the company accommodation and, after due investigation, result in disciplinary action which could be up to and including dismissal without notice.

ICO Travel insurance policy for overseas travel

1. Occasionally ICO staff are required to travel outside the UK as part of their duties.
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.
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.
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.
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.
6. 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.
7. 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.
8. 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.
9. 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.

10. The maximum 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.
11. 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.
12. In such circumstances you should contact the Head of Finance or the Head of Human Resources before completing the purchase of the insurance.
13. 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.
14. If you travel on behalf of the ICO you should exercise judgement concerning the nature of personal belongings you take 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.
15. You should apply for a [Global Health Insurance Card or European Health Insurance Card](#) as necessary.
16. You should make claims for reimbursement of business travel insurance costs to Finance using the usual expenses claims process. You should include a scan of the confirmation of the cost of cover with the claim form.
17. Alternatively, if you have a CCC you may use it to purchase business travel insurance ensuring that you follow the necessary procedures to record expenditure.
18. 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.

19. 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 Finance. 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.

20. Making claims against a business travel insurance policy, or against the provision in para 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://www.gocompare.com/travel-insurance/business/>

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

Questions and answers

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

Scenario	What you can claim
Domestic day travel	
I started a business trip at 7.00am and went straight home arriving at 5.30pm. Which subsistence rate can I claim?	Your total trip was 10½ hours and so you can claim up to £10.
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?	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.
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?	Your total trip was 9 hours. You can therefore claim up to £5 for your absence of between 5 and 10 hours.
I had to leave home at 5.30am for an early meeting, but was in the office by 10.00am. Can I claim anything?	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.
I left home at 5.45am and got back home at 7.00pm. What is available for me?	<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. 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>

Scenario	What you can claim
	<p>Therefore you cannot claim the breakfast rate in addition to the rate for more than 12 hours absence from the office.</p>
<p>I left home at 5.45am and then got back home at 10.00pm. What is available for me?</p>	<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 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>I left home at 7.00am for a 9.00am meeting in Birmingham.</p> <p>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.</p> <p>The second meeting had a working lunch supplied and finished at 3.00pm. I was home by 4.45pm. What can I claim?</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>
<p>Can I claim for tips?</p>	<p>Yes, you can, up to 10% of the cost but the total cost must be within the relevant subsistence rate.</p>

Scenario	What you can claim
Domestic overnight travel	
<p>I left home at 8.00am on Monday to conduct a two day advisory visit in another part of the country.</p> <p>I arrived at my destination at 11.00am and held meetings for the rest of the day, before reaching my hotel at 6.00pm.</p> <p>I had breakfast at the hotel, then went back to the organisation's site for the day.</p> <p>I left there at 4.00pm and reached home at 7.00pm.</p> <p>The site hosts did not provide me with lunch and the room rate did not include an evening meal. What can I claim?</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 expenses.</p>
<p>I left to speak at a conference at 3.00pm and arrived at my hotel at 6.00pm.</p> <p>The conference organisers provided an evening meal and the hotel provided breakfast. The conference also provided a buffet lunch.</p> <p>After my slot at the conference I left the hotel and arrived home at 3.30pm. What can I claim?</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>

Scenario	What you can claim
<p>I left home at 5.30am on Monday to conduct an audit in another part of the country.</p> <p>I eventually arrived home at 8.30pm on Thursday.</p> <p>I stayed in a hotel which provided me with breakfast each day, but the company being audited did not provide me with any meals.</p> <p>What can I claim?</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. From this figure you should deduct £5 for each breakfast provided to you. 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>I would like to book a room that includes my spouse/partner staying with me overnight, what can I claim?</p>	<p>It is permissible to allow a spouse or partner to stay with you overnight, but this should not be a regular feature of your business travel and must be approved by your manager in advance.</p> <p>The amount that can be claimed is the rate of the room that would have been booked for you on your own.</p> <p>If the room has been booked through tRIPS the excess to be refunded to ICO is anything over and above what the cost would have been for you to have booked the accommodation on your own.</p> <p>The difference in price is not based on the maximum hotel rate allowance. It would not be appropriate for the ICO to fund the difference between what it would have cost you on your own and the maximum – as that would be</p>

Scenario	What you can claim
	<p>effectively subsidising a partner's stay at the hotel and could be regarded as a taxable benefit.</p> <p>A screenshot of the room rate for you to stay alone at the hotel has to be provided for evidence and audit trail purposes and the claim or booking has to be authorised by your delegated authority.</p>
<p>If I particularly want to stay in a hotel which is over the allowance, what can I claim?</p>	<p>You can decide to pay for a more expensive hotel and pay the excess cost yourself.</p> <p>The calculation of the excess to be paid will be based on what would have been the cost of a reasonable choice from the selection produced by tRIPS. If the reasonable choice included hotels at the maximum rate, then it is acceptable to claim the full allowance rate but if, for example, the choices were all around £80-90 (below the £140 out of London rate/£170 London rate), then this figure is to provide the baseline for the excess calculation.</p> <p>A screenshot of the room rate produced by tRIPS has to be provided for evidence and audit trail purposes, and the claim/booking has to be authorised by your delegated authority.</p>

Scenario	What you can claim
International travel	
<p>I left home at 5.30am and caught a plane to Brussels at 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).</p>	<p>You can claim up to £5 for breakfast in the UK.</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>I left home at 9.00am on Monday and got a train to London and had a meeting there.</p> <p>I then took the Eurostar from St. Pancras to Brussels at 3.00pm. I arrived in Brussels at 6.15pm (Brussels time).</p> <p>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.</p> <p>My hotel provided me with breakfast each day, and a conference I attended provided lunch on Tuesday.</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</p>

Scenario	What you can claim
	<p>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>
<p>I needed to travel to New York for business. I left home at 8.00am on Monday (UK time) landing there at 12.30pm (NY time).</p> <p>My flight left New York at 7.30pm on Thursday and I got home at 12.00pm on Friday (UK time).</p> <p>Meals were provided on the flights. My hotel provided breakfast on Tuesday to Thursday morning, and the people I was meeting provided lunch and an evening meal on Tuesday and Wednesday. So I needed to buy my own meals on Monday night and Thursday, until my flight left at 7.30pm. I landed at 7.30am on Friday morning.</p>	<p>You should refer to the HMRC scale rates for New York.</p> <p>Your 'UK lunch' on Monday was provided on the plane.</p> <p>However, you will be able to claim up to the scale rate for lunch and an evening meal in New York.</p> <p>On Tuesday and Wednesday, all of your meals were provided, so you will not need to claim for those days, though you can claim for drinks.</p> <p>On Thursday, you are able to claim for lunch, an evening meal and drinks up to the HMRC scale rates.</p> <p>You were away from home for four nights and so can claim four nights of overseas incidental expenses at up to £10 per night.</p>

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.

The contracted supplier for car hire is Enterprise. All hire cars are booked through the Enterprise online business portal known as B2B. If you wish to hire a car, please contact the administrator responsible for booking travel within your department. Names of B2B bookers/administrators can be obtained from the Finance department. Please note that all requests for hire cars must be authorised via the Purchase Management (PM) system.

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

- The date on which the hire is to commence
- 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 B2B administrators.
- The address to which the vehicle is to be delivered, if it is not to be picked up from the depot.
- Delivery and collection currently costs £2.50 each way for a business delivery/collection and £5.00 each way for a home collection/delivery.
- 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.

Please 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.

It is Enterprise's responsibility to check the driving licences of all drivers. You should ensure that you have your driving licence with you throughout the duration of the hire period. The ICO has agreed to provide driving licence number and expiry date with all bookings. Please provide this information to the person placing your booking.

The amount of fuel a vehicle is delivered with can vary considerably. In order to avoid fuel charges from Enterprise (they will refuel a car but the cost of that fuel is higher than forecourt prices), the car is to be returned with the same fuel level it was delivered with; for example if it is delivered with a full tank, then it should be returned with a full tank.

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 or charged to a CCC.

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 and if at all possible 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 car hire 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 Team.

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:

