

EXPENSE CLAIM GUIDE

Contents

- 1. Introduction
- 2. Procedure.....
- 3. Late Claims
- 4. Certification.....
- 5. Travelling
- 5.1 Classification
- 5.2 Travel by Taxi.....
- 5.3 Travel by Pedal Cycle
- 5.4 Purchase of travel tickets
- 5.5 Travel by Air
- 5.6 Travel by Rail
- 5.7 Travel by Private Vehicle
- 5.7.1 Standard Rate
- 5.7.2 Public Transport Rate of Mileage Allowance
- 5.7.3 Passenger Supplement
- 5.7.4 Parking and Tolls
- 5.7.5 Mileage incurred by non-ICO members of staff.....
- 5.7.6 Journeys direct to places other than the Office.....
- 5.8 Travel by Hire Car
- 6. Subsistence
- 6.1 Night Subsistence Allowance
- 6.2 Day Subsistence Allowance
- 6.3 Working lunches
- 6.4 Entertaining: meetings outside of the workplace.....
- 7. Actual Expenses.....
- 7.1 Subscriptions to professional bodies.....
- 8. Purchase of budget/package deals.....
- Appendix A
- Certification checklist
- Appendix B – Current Rates.....
- Accommodation allowances
- Subsistence allowances
- Mileage rates.....

1. Introduction

Set out on the following pages are the arrangements for meeting the extra expenses incurred by members of staff who travel on behalf of the Information Commissioner's Office (ICO). The aim is to provide for the reimbursement of extra expenses incurred actually and necessarily during the course business.

This is not intended as a comprehensive guide to travel and subsistence allowances, and members of staff should consult with the Head of Finance and Facilities if they are in doubt about their entitlements before submitting a claim.

Each member of staff is responsible for the correctness and completeness of the claim they submit.

Claims must not in any circumstances contain charges not strictly necessitated by official duties.

Expenses claimed should always reflect the most cost effective journeys, often this will mean the cheapest overall cost, but not always – there will be times when personal circumstances, personal health and safety and general staff welfare will result in it being inappropriate to undertake the cheapest overall journey. A line manager is expected to agree the journey in advance so can discuss any such requirements with members of staff, and if unsure consult Finance as to the appropriateness of any additional expenditure.

The ICO may refuse to meet in whole or in part claims in respect of unreasonable expenses, or those expenses which could have been avoided had a journey been better planned.

The guide primarily covers travel within the United Kingdom. Foreign travel expenses should be claimed where possible in accordance with these rules, although there will be occasions when this is not possible. HMRC (Her Majesty's Revenue and Customs) publish subsistence rates for many cities throughout the world, and information on these can be obtained from Finance on request or from the internet <http://www.hmrc.gov.uk/employers/emp-income-scale-rates.htm>

2. Procedure

Expense Claims (Available from the Finance Department and ICON)

If in any doubt about the application of these rules, members of staff should seek the advice of the Head of Finance and Facilities before committing themselves.

Expense claims must be submitted to the Finance Department on the form provided on the Finance Department section of ICON.

A receipt should support all actual expenses.

Members of staff should be careful to indicate the nature of the expenses included in their claims by giving full details of each journey, and brief explanations of any unusual expenditure.

The member of staff must set out their movements (whether on foot, cycle, motor vehicle or public transport) in their proper order, and in such detail as to enable their route to be traced.

When a subsistence allowance is claimed, the exact times of departure from and return to home or office must be recorded.

Travel Request Form – PR4 (Available from the Finance Department, and ICON)

You should complete your travel request form in good time for your journey, ideally a minimum of three working days in advance of the date of travel.

Form PR4 should be completed in respect of each journey (other than for hire cars) and passed to the Finance Department, who will arrange for the tickets to be booked, or alternatively passed to the person in your department with a Government Procurement Card able to book travel on your behalf.

The traveller should ensure that the PR4 is passed to their appropriate line manager with responsibility for the department's budget, or with delegated authority from the budget holder, who will need to authorise the journey with his signature.

Individual travellers should collect their tickets from the Finance Department in advance of their journey.

The Finance department will notify the traveller of any problems with the completion of form PR4 and/or booking the requested travel arrangements.

Travel Expenses paid by third parties

On occasions third parties are requested to meet our travelling expenses, e.g. when a member of staff is undertaking a public speaking engagement.

Where such an arrangement is made, the member of staff should confirm with the third party the arrangements, for example members of staff entitled to travel first class on trains, should confirm that this cost is acceptable, similarly, if business class air tickets are booked as opposed to economy. Wherever possible written confirmation of the third parties agreement should be sought.

The PR4 should include the contact name and address, to who the invoice should be forwarded to ensure payment to out travel agents.

Regular travellers may prefer to hold a Government Procurement Card to settle travel expenses. Request should be made to the Finance Manager, via the employee's budget holder.

3. Late Claims

All members of staff must render their claims promptly.

Claims submitted outside the following time limits may be disallowed. Late claims will only be admitted when there is some good reason for the delay, at the discretion of the Head of Finance and Facilities.

Claims should be submitted immediately after the duty has been completed and if not made within one month from the completion of the duty, will be treated as a late claim.

4. Certification

A member of staff of at least Job Level D must certify claims and who has line management responsibility for the claimant, and the delegated authority from their department head to certify claims.

Certified claims are to be forwarded to the Head of Finance and Facilities by the person certifying the claim, and not the claimant.

In order to certify a claim, the member of staff should be conversant with the duties of the member of staff whose claim they are certifying. They are responsible for satisfying themselves as far as is reasonably practicable that the travelling was necessary and has been done, and that the journeys were planned with due economy of time and money.

In the first instant the Finance Department will take up with the person certifying the claim, any questions on aspects of the claim.

The certifier is not expected to verify the arithmetical accuracy, mileage or subsistence rates, which will be checked by the Finance Department.

A Certification Checklist is attached as an Appendix A.

5. Travelling

Official Travelling means travel on duty, including attendance at external training courses.

It **does not include** travel between the member of staff's home and normal place of work, except on the following occasions:

- When a member of staff is required to make an additional attendance outside normal working hours (e.g. at week-ends)
- When a member of staff who uses public transport is required to stay exceptionally late at the office until public transport has ceased to run or the service is severely disrupted
- When a member of staff uses their own car as a result of disruption to public transport (the circumstances in which this arrangement applies will be announced by Staff Notices as they arise)

In these exceptional circumstances, Inland Revenue rules require that PAYE and National Insurance Contribution deductions are deducted.

Except where explicit provision is made to the contrary, a member of staff may be reimbursed only the expenses they necessarily incur in the course of official travelling.

Members of staff are required to take advantage of any cheap facilities, which may be available, including day return and season tickets.

Frequent travellers are encouraged to sign up for any relevant loyalty card schemes they become aware of. All points accrued from travel and accommodation incurred on ICO business should be used for further travel and accommodation for the ICO.

5.1 Classification

For the purposes of determining class of travel staff are classified as:

- Senior - Members of staff of Job Level E and above, and Non-Executive Board Members
- Standard - All other members of staff

Prior to meetings being held at other UK offices, consideration should be given to the need and whether alternative methods such as telephone or video conferencing, would be more appropriate. It is acknowledged that this may not always be possible, and it is also acknowledged that if regular telephone or video conferencing conferences are held it will be beneficial to meet in person on occasion.

5.2 Travel by Taxi

Taxi fares are admissible only for journeys for which there is no other suitable method of public transport, where heavy luggage has to be transported, or where the cost of the taxi fare is outweighed by the time saving it achieves, for example reducing overtime, or when a member of staff is concerned about their personal security, i.e. early mornings/late night travelling alone.

In the event of a taxi being used for a journey, prior approval should be sought from a Department Head whenever practicable, and the justification for the use of the taxi noted on the expense claim form.

5.3 Travel by Pedal Cycle

Members of staff using pedal cycles for official journeys may be reimbursed at the Pedal Cycle rate.

5.4 Purchase of travel tickets

Travel tickets can be purchased by completion of a travel request form (available from the Finance Department).

The completed form must be signed as approved by a Departmental head, or such person to whom such authority has been delegated, and forwarded to the Finance department.

Travel requests should be submitted to the Finance Department at least 3 days prior to the date of travel, in order to ensure tickets can be delivered to the Office in time.

Tickets that are unused for whatever reason, should be returned promptly to the Finance Department to enable a refund to be sought.

Where an individual department has chosen to use a Government Procurement Card (GPC), the completed travel request can be forwarded to the appropriate

cardholder, who will make the appropriate purchase in accordance with the separate GPC procedures.

5.5 Travel by Air

Air travel should normally be used when there is a cost advantage because of savings of subsistence allowances and official time, or if some other reason justifies any additional cost.

Air fares are often cheaper the earlier they are purchased, if booking at less than 20 days prices can rise significantly, so where possible advance bookings should be made as early as possible to take advantage of potential lower prices. However, as ever this must be weighed against the risks of meetings being re-scheduled or cancelled, and the potential costs that may arise from non-flexibility of tickets. The traveller is clearly the person with the experience and knowledge to make such judgements

All members of staff should fly in *economy class*, unless special offers are available and any additional expense can be justified as necessary in the circumstances.

For flights lasting more than two and a half hours in the air, all members of staff may fly business class. However, approval should be sought from the Chief Operating Officer in advance of booking the ticket, who will consider whether the benefits accruing from the visit justify the additional costs to the Office.

5.6 Travel by Rail

Senior members of staff are allowed to travel first class, and all other members of staff are to travel standard class.

However, members of staff entitled to standard class travel, may exceptionally be allowed to travel first class when they necessarily travels with another member of staff who is entitled to travel first class. Such journeys need to be agreed in advance with a line manager and a clear explanation to justify the extra expense included on the form PR4.

Where a rail ticket includes a meal/food of any standard (e.g. Virgin Business) the member of staff travelling is not eligible for a subsistence allowance.

5.7 Travel by Private Vehicle

Mileage allowances are payable when a member of staff uses their own private vehicle for travel on official business.

Members of staff using their private vehicles must have insured their private motor vehicle for the purpose of business travel. Each member of staff is advised to check with their own insurance company to ensure that business travel cover is included within their policy, as some policies for 'Social, Domestic and Pleasure' cover will only provide insurance cover to and from a regular place of work and therefore will not cover business travel to places other than the Office.

Standard rate will be paid for journeys undertaken with Comprehensive insurance cover, the Public Transport rate will be paid for journey undertaken with other types of insurance cover.

5.7.1 Standard Rate

The standard rate of motor mileage is payable at the Inland Revenue published Fixed Profit Car Scheme Rates to employees who:

are driving their own private motor vehicle, which is insured for business travel.

are using the vehicle for a journey, which the member of staff and their line manager recognise as appropriate for official travel by private motor vehicle because it is the most efficient and economic means of travel in the circumstances.

To qualify for the standard rate of mileage allowance, prior written authority for travel by private motor vehicle is required from the member of staff's department head, in the following circumstances:

official travelling to a place more than 105 miles from the starting point of the journey, or travelling which exceeds 210 miles in any one day

when suitable officially provided transport is readily available

when it is known to a member of staff before a particular journey is started that they could travel as a passenger in another vehicle (private or official) to be used at about the same time for an official journey over the same route.

In considering requests in respect of the above paragraph, department heads should take account of all expenditure including travelling and subsistence allowances and the cost of official time associated with the journey.

Approval may be refused on the grounds of cost alone, and will only be given when it is clear that:

the journey will not involve more expense than would have been incurred by travel by other means,

or,

other advantages outweigh the extra cost of travel in the particular instance.

A written justification of the approval will be provided to the member of staff in advance of the journey, and shall be attached to the claim when seeking approval of the claim.

When a member of staff uses their private motor vehicle without prior approval on a journey of a type listed above, they will be reimbursed using the public transport rate.

5.7.2 Public Transport Rate of Mileage Allowance

The public transport rate of motor mileage allowance is payable to members of staff who are using the vehicle for a journey not recognised as appropriate for travel at standard rate by private motor vehicle.

5.7.3 Passenger Supplement

Members of staff who use their private motor vehicles on duty who carry official passengers, may claim a supplement for each passenger.

5.7.4 Parking and Tolls

Reasonable parking expenses and charges for tolls may be reimbursed when necessarily incurred on journeys, which qualify for mileage allowances. Receipts must be produced except in the case of parking meter charges.

5.7.5 Mileage incurred by non-ICO members of staff

Occasionally, relatives or friends of members of staff provide lifts for staff in connection with official business.

Unless the journey on behalf of the ICO was undertaken with appropriate insurance cover, in accordance with 5.7 above, the ICO will not reimburse mileage costs.

Mileage costs will be reimbursed at the public transport rate, and will only cover the business mileage that the member of staff would ordinarily have incurred themselves.

5.7.6 Journeys direct to places other than the Office

In the event of a member of staff travelling from home to a place, which they **have to** attend to carry out their duties of employment, the full mileage cost of that journey can be claimed.

However, the essential point is that to get relief for the full mileage, the attendance at the other place has to be necessary in the sense that it is dictated by the requirements of the member of staff's duties of employment, and not, in any way, by the personal convenience of the employee.

5.8 Travel by Hire Car

As with any journey made by a member of staff in the Office, Managers should approve requests for hire of a private vehicle where they recognise that it is the **most efficient and economic means** of travel in the circumstances.

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 5 years

ENDORSEMENTS

A any A rating endorsement within the last 5 years is unacceptable.

any A rating endorsement over 5 years combined with another endorsement – clearance must be

obtained from the hire firm.

B any B rating endorsement within the last 3 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 3 years is acceptable where there are a minimum of two.

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

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

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

Requests for the hire of a self-drive vehicle should be made on form PR1 and include the following details:

The date on which the hire is to commence (For early morning starts delivery can be arranged on the evening before at no extra charge, and thus should be specified on the PR1.)

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

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

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

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

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

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

Collision damage waiver insurance needs to be specified on the order it is important that the Office can demonstrate that this insurance forms part of the order made. You will need to provide Finance with a copy of your driving licence to ensure that you meet the agreed criteria. **Should you subsequently receive any endorsements or your licence change in any other way you must inform Finance to ensure that you still meet the insurance requirements**

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

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

6. Subsistence

Subsistence allowances are designed to meet the extra cost incurred by members of staff away from their home or place of work on official duty.

The rate of allowance is determined by the length of absence.

6.1 Night Subsistence Allowance

A night subsistence allowance is paid for an overnight absence, and covers an absence up to 24 hours plus any additional period not reckonable for day allowance (i.e. up to 29 hours)

The rate is restricted to a member of staff provided with appropriate meals by another organisation during the period of allowance.

The normal rate of night subsistence allowance is payable for each of the first 30 nights of a visit to one place, thereafter a lodging allowance will be claimable.

6.2 Day Subsistence Allowance

A day subsistence allowance is one, which covers periods of absence of more than five hours, or more than ten hours, or a balance of more than five, or ten hours after a complete period of 24 hours attracting night subsistence allowance.

The day subsistence allowance will not be paid in the following circumstances:

- if the member of staff takes their meals at home, or if the place visited is five miles or less, by the most direct route, from the member of staff's normal place of work.
- concurrently with night subsistence allowance
- to a member of staff receiving a lodging allowance
- to a member of staff provided with all appropriate meals by another organisation, including meals provided on trains (see 5.6 above).

Members of staff may claim the 5 - 10 hours subsistence rate in addition to the over 10 hour rate in respect of absences not involving an overnight stay, which exceed 12 hours and begin before 7:30am.

Where the 'more than 10 hour' subsistence rate is claimed, and one meal has been provided, the 'over five hour' subsistence rate should be deducted from the 10 hour rate. Obviously where two or more meals are provided no subsistence may be claimed.

6.3 Working lunches

Where structured meetings take place with staff and guests present it may be appropriate for a working lunch to be provided. As a general rule guests should outnumber the number of staff present and there must be a genuine business need for the lunch, e.g. to maximise the time available for visitors with trains returning to London.

The procedure for procuring business lunches, is essentially the same as making any procurement.

A form PR1 must be completed in advance by the member of staff requisitioning the lunch, which must state the time the lunch is required, the location of the meeting, the date of the meeting, the purpose of the meeting and list all of the attendees, and any special dietary requirements required.

When booking lunches is it important that those arranging the lunch check with their visitors in advance to ascertain if they have any special dietary requirements.

The form PR1 should then be passed to the appropriate departmental budget holder for signature, and the completed PR1 should then be forwarded to the Finance department or to the holder of a Government Purchasing Card for those departments that have them, to order the lunch.

The lunch will be delivered in advance of the meeting, and the requisitioner will be responsible for making arrangements for serving of the lunch.

The Head of Finance and Facilities will from time to time review the provision of working lunches to ensure that value for money is obtained and that the Office is keeping within the agreement with the Inland Revenue, which allows such lunches to be provided on a tax-free basis.

6.4 Entertainment – Meetings outside of the workplace

Where a meeting takes place out of the office, as a general rule any entertaining paid for, is a taxable benefit for the whole amount of the entertainment (you and your guests) and the Office may have to tax any payment of this kind through the payroll, disclose it to the Inland Revenue on form P11D at the end of the tax year, or reach a PAYE settlement with this Inland Revenue to pay over the appropriate tax.. Additionally you must be able to justify that it is an appropriate use of public money.

Thus any claims for entertainment out of the workplace should be **exceptional** and subject to:

- a only actual reasonable costs will be reimbursed upon production of receipts, full written explanation to justify the entertainment, and a complete list of those attending and the organisations they represent.

it must be for a genuine business reason (i.e. the business of the ICO would suffer if the entertainment was not offered) A genuine business need would not be to return hospitality provided.

the number of the ICO's staff should not normally exceed the number of guests.

Prior approval of such entertainment is sought from Department heads or the Head of Finance and Facilities as to the appropriateness of incurring such expenditure.

All expenditure for entertainment is coded separately and monitored monthly by the Head of Finance and Facilities to ensure that any expenditure is kept within the terms of any Tax Dispensation granted by the Inland Revenue.

In cases where the above rules are not followed, any reimbursement decided upon will be paid through the payroll and thus subject to tax deduction on the employee making the claim for reimbursement.

7. Actual Expenses

Exceptionally, a member of staff may incur abnormally high expenses in connection with a particular journey. The circumstances in which actual expenses may be reimbursed include:

- where the member of staff is required by the ICO to stay at a particular hotel and the cost of that hotel is greater than the subsistence rate.
- where there is an exceptional demand for hotel accommodation in the locality at the time of the visit, e.g. a conference, and accommodation within the subsistence rate cannot be found.

When such circumstances become clear whilst planning a journey, the department head should be informed immediately and provided that such circumstances are unavoidable may approve the reimbursement of the actual receipted costs.

There may also be occasions when an individual necessarily incurs subsistence expenditure which exceeds the current round sum amounts. For example a member of staff undertaking a speaking engagement may need to break a long journey by stopping at a motorway service area, and it may be appropriate for him to purchase an evening meal. Clearly in such a case an evening meal would cost more than the current subsistence allowance, and as such the member of staff should be entitled to reimbursement of the **full actual receipted cost** of their meal.

In order to claim the actual receipted cost (as opposed to the standard round sum allowance) a short justification should be noted on the expense claim to enable the line manager approving the claim to reach a conclusion as to the appropriateness of the claim.

7.1 Subscriptions to professional bodies

The ICO will pay the fees for any member of staff who wishes to join a professional organisation which is relevant to their job and included on the HM Revenue and Customs Approved list. (Previously staff could only reclaim their annual membership fees if they were training or studying towards a professional qualification as set out in the Further Education Policy maintained by Human Resources).

Professional organisations exist to maintain professional standards and to improve professional's skills.

Joining a professional organisation will mean you may have:

- immediate access to an excellent set of resources
- professional training
- networking opportunities
- access to member only areas of websites
- continuous professional development
- reductions on magazines and books.

Association with professional organisations lends credence to your professional status and will also help your maintain the highest business standards.

An approved list of professional organisations which staff at the ICO can subscribe to is maintained by HM Revenue and Customs and can be found on their website.

<http://www.hmrc.gov.uk/list3/list3.htm>

If you would like further information on joining a professional organisation, please contact Finance. Staff should forward Subscription Invoices to Finance for payment, or in cases where members of staff make the payment themselves re-claimed on an expense claim with the Subscription Invoice attached as a supporting voucher..

8. Purchase of budget/package deals

There are occasions when a member of staff may wish to combine travel on behalf of the ICO with personal travel, e.g. extending a one day visit to Paris to attend meetings, to a long weekend break.

The regular purchase of such deals should be discouraged, as it could lead to business travel being viewed as a *perk*. There could also be tax implications as part of the trip could be considered to be a *benefit in kind*.

Where such deals are purchased the following directions should be applied.

There should be no additional cost to the ICO in purchasing the package ticket. The most economical cost of the business trip should be compared with the package deal price. The Office will not purchase a package, which is more expensive than any non-package cost, which meets the business travel requirements.

Working days away when not on the ICO's business should be taken as leave and will not qualify for subsistence. Any additional travel costs not directly related to the business trip would also not qualify for reimbursement.

Time *not on the ICO's business* is any time over and above the time it would have taken to complete the whole journey, had the quickest practicable method of travelling been taken. For example if a member of staff decided to catch a later flight or train than the earliest most convenient one. In order to pursue personal interests, that time between the earlier and later means of transport would be considered *not on the ICO's business*. These periods should be taken into account when completing annual leave, time off in lieu cards and flexi-leave adjustment sheets. All breaks in official travelling should be agreed in advance with Departmental Managers.

If, for a justifiable reason, a member of staff misses the intended departure time, for example due to transport strikes, bad weather or a meeting taking longer than expected, the extra travelling time incurred in waiting for the next available connection would be considered as part of official travelling, and would therefore qualify for subsistence. Additional travelling expenses incurred as a result of delays or transport disruptions would also qualify for reimbursement.

Example

A member of staff leaves home on Friday morning 7.00am to London on a 7.30am train, in order to attend a meeting scheduled to last from 11.00am to 3.30pm. The earliest, most convenient train home to allow for travelling from the meeting to the station is 4.30pm, which would enable the member of staff to arrive back home at 7.30pm.

The flexi-adjustment would be the hours from 7.00am to 7.00pm, less 30 minutes for lunch (or the actual time taken for lunch if more than 30 minutes). The remaining time would be claimed as overtime/time off in lieu if the member of staff is within a Job Level for which overtime can be claimed. Subsistence would be payable at the 12 hour rate.

If the member of staff wished to stay in London until the Saturday afternoon for personal reasons and catch a train on the Saturday at 4.30pm, arriving home at 7.30pm, the total time away from the Office would be 36.5 hours. However, as the time between the earliest convenient train time and the actual train time (24 hours) was taken as personal time (not on official business) the flexi adjustment would be for 11.5 hours and the subsistence allowance claimed at the 12-hour rate.

If a package ticket had been purchased which included hotel accommodation for the Friday night, the ICO would purchase this ticket as long as it was no more expensive than the cost of the day return rail fare, i.e. the fare that would enable the member of staff to return home at the earliest most convenient time. The ICO would not cover the cost of subsistence for the personal time taken, even if the package plus additional subsistence cost were less than the cost of the day return ticket.

Members of staff are reminded of the need for private insurance cover for those periods when not engaged on official business, particularly when abroad.

Appendix A CERTIFICATION CHECKLIST

DO NOT SIGN ANY EXPENSE CLAIM until you are satisfied on all of the following points.

1. Was each journey necessary and sensibly planned?
2. Was each journey, the timing and the method of travel approved where practicable in advance?
3. Was each journey actually carried out in accordance with the prior approval given?
4. Is the subsistence rate claimed appropriate in relation to the **necessary** length of absence?
5. Was prior permission given by the Head of Department for the standard rate of motor mileage allowance to be claimed for a journey of more than 210 miles?
6. If a taxi fare has been claimed is the justification stated on the claim, and is this justification accepted?
7. Are the fares, starting and finishing times, and distances reasonable to the best of your knowledge?
8. Are receipts attached to support instances of actual expenditure?

Once signed the expense claim should be forwarded directly to the Finance Manager and should **NOT be returned to the claimant.**

Appendix B – Current Rates

Accommodation allowances		To the value of (£)
London	Actual receipted Bed & Breakfast	137.00 from 1 Jan 2009
Cardiff, Edinburgh, Belfast, Wilmslow	Actual receipted Bed & Breakfast	95.00
Elsewhere in the UK	Actual receipted Bed & Breakfast	80.00

Subsistence allowances	Absences of over (in hours)	& up to	Rate (£)
Day (Not to be claimed when a meal is provided)	5	10	4.25
Day (Deduct £4.25 when a meal is provided, not to be claimed when two meals are provided)	10		9.30
Day (start prior to 7.30am) (Deduct £4.25 when a meal is provided, £9.30 when two meals are provided and not to be claimed when three meals are provided)	12		13.55
24 Hour (Deduct £4.25 where lunch is provided and £14.05 where evening meal is provided)	24 hour rate £21.00 and £5.00 personal incidental expenses.		26.00
Overnight (Personal incidental allowance)	Residential training course		5.00
Mileage rates	First 10,000 Miles (Pence per mile)	Additional Miles (Pence per mile)	
Standard Rate	40	25	
Public Transport Rate	25		
Motor Cycle	24		
Pedal Cycle	20		
Passenger Allowances	Each passenger	5	

References within this guide to:

Finance Manager – currently Richard Norman (ext 5767)

Head of Finance and Facilities – currently Andrew Cryer (ext 5766)

Chief Operating Officer – Simon Entwisle (ext 5708)