

Business Travel Policy

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TRAVEL EXPENSES AT A GLANCE

Transport

| | |
|----------------------|---|
| Private Car Mileage | 45p per mile – within first 10,000 miles per financial year 25p per mile – above 10,000 miles per financial year |
| Motorcycle Mileage | 24p per mile |
| Bicycle Mileage | 20p per mile |
| Car Lease Mileage | 13p per mile |
| Passenger Supplement | 5p per mile |

Subsistence – Maximum Limits

(Subsistence allowances will be paid for actual expenses incurred up to the maximum amounts shown below in the course of Care Inspectorate business. It is recognised, however, that there may be circumstances which require greater expenditure. Where actual, necessary expenditure incurred is greater than maximum limits, then the claim must be submitted to a Head of/Director for authorisation)

| | |
|----------------|--|
| Breakfast | £5.00 – minimum 4 hours' absence, must include the period 7am – 9am. |
| Lunch | £6.00 – minimum 4 hours' absence, must include the period 12-2pm. |
| Dinner | £11.00 – minimum 4 hours' absence, must include the period 6-8pm. |
| Lunch & Dinner | £17.00 – minimum 10 hours' absence, must cover the period 6-8pm. |

Overnight – Maximum Limits

(The Care Inspectorate acknowledges that on occasion it may not be possible to find accommodation within the stated limit. Employees should seek to get quotes for overnight accommodation taking into account geographical location, length of time away from home; availability of suitable accommodation, the chosen option should be both practical and cost effective. If a line manager is satisfied that the option chosen is reasonable, albeit outwith the maximum limit stated they can authorise the additional expenditure.)

£95.00 – for an overnight stay, this would normally be expected to cover dinner, bed and breakfast.

(All claims must be submitted along with the relevant receipts wherever possible – see section 15. If you are submitting your travel and subsistence claim form electronically you must either scan in the receipts, post or hand them in to the relevant Office Manager/Admin Officer at the soonest opportunity, your email should confirm when this will be. Claims will not be processed for payment until either the original or scanned copies of receipts for expenses are received by the relevant Office Manager/Admin Officer.)

1. INTRODUCTION

- 1.1** The Business Travel Policy is intended to provide support to all employees of the Care Inspectorate in the effective conduct of their duties and responsibilities.
- 1.2** This Policy is mandatory in respect of all claims for travel and subsistence expenses and any wilful disregard or intentional breach of the Policy and its procedures will be investigated thoroughly and, where appropriate, the Care Inspectorate's Disciplinary procedures may be invoked.
- 1.3** The Policy must be applied consistently across the organisation and any use of discretion which a Director/Head of/Line Manager may need to apply that departs from the Policy, must be fully justifiable in the particular circumstances and must be demonstrably in the business interests of the Care Inspectorate.
- 1.4** Her Majesty's Revenue & Customs (HMRC) sets mileage and subsistence rates on a year to year basis which are free from tax and national insurance. The Care Inspectorate will apply the rates set by HMRC. The rates are not designed to offer staff any form of incentive to travel or stay overnight on business. This approach is required within the public sector to protect public interests, through ensuring propriety in the use of public funds.
- 1.5** All employees will be treated fairly and consistently under this policy. If any employee requires specific support and assistance due to them having a protected characteristic under the Equality Act 2010 they will be accommodated and any wider costs incurred as a result of the employee carrying out their specific role will be reimbursed appropriately.

2. GENERAL CONDITIONS

- 2.1** In order to be eligible to claim travel and/or subsistence expenses, all employees must be authorised to travel on Care Inspectorate business and the following general conditions apply:
 - Every employee will have a contractual work base and business mileage will be reimbursed on the basis of either the actual business mileage incurred from work base to visit or from home to visit, whichever is the lesser – see example at Appendix 1.
 - The lesser of calculation applies to all modes of transport e.g. rail fare should be adjusted if it includes an employee's normal commute.
 - For employees designated as authorised homeworkers, their contractual work base will be their home. Homeworkers also have a designated work base for administrative purposes. All travel to other work locations, other than your designated work base, will be reimbursed at the appropriate business travel rate(s). Travel to the office should be no more than 4 visits per month on average (1 per week). Any home to office journey over this is taxable.
 - The cost of daily travel/parking between home and the employee's contractual work base is regarded as the employee's responsibility by the Care Inspectorate; therefore any expenses incurred as a result of parking/travel to your contractual work base will not be reimbursed.
 - Any employee who is called out in exceptional circumstances to the normal place of work outside normal working hours will be entitled to claim for home to work. This

travel is deemed as taxable by HMRC and tax will be deducted at source prior to payment. All travel between home and normal place of work is taxable irrespective of the time the journey is made.

- The definition of “vehicle” in this context refers to motor car, motor cycle or pedal cycle.
- In accordance with the Care Inspectorate’s Declaration Form for Car Insurance and Driving Licence, any car or motor cycle must have an up-to-date Certificate of Motor Insurance and must include cover for business use by the Policyholder. For leased vehicles, the contract must contain similar provision.
- All employees who have a leased vehicle or who are authorised Car or Motor Cycle users must have:
 - an up-to-date Certificate of Motor Insurance which includes business use
 - a valid Driver’s Licence
 - for own vehicle users only, cars less than 3 years old must be serviced in line with manufacturers’ recommendations and cars more than 3 years old must have an annual MOT inspection.
- All employees are required to sign a declaration to this effect which will be countersigned by the relevant Office Manager, who will require sight of the these documents (as applicable), prior to doing so. Mileage Travel claims will not be paid without the declaration being completed.
- First class travel is not permitted by any member of staff, irrespective of grade, except in circumstances when prior line manager approval has been given based on a business case for the specific journey in question. It is expected that exceptional cases will be very few and far between and applicable only to a “one off” set of circumstances.
- All travel outside the United Kingdom must be authorised in advance by the Chief Executive, as the accountable officer for the Care Inspectorate.

3.0 ENVIRONMENT

- 3.1** The Care Inspectorate is currently developing an Environmental Policy which represents a commitment by the Care Inspectorate to conduct its business in such a way that it actively promotes environmental responsibility and sustainable development into the operational and planning processes of the Care Inspectorate. Through the Environmental Policy, the Care Inspectorate seeks to ensure that its continued growth and development is managed in a sustainable manner, having due regard to the environmental, economic and social impacts.

In addition to the above, the Care Inspectorate has a Carbon Management Plan that takes into consideration the amount of travel that is completed by staff to carry out its core function, regulating care and children’s services. The Carbon Management Plan aims to reduce our carbon footprint by 15% by 2015. Managing business travel will play an important part in that reduction target.

4. WHAT ARE BUSINESS JOURNEYS?

- 4.1** All employees can only claim business travel expenses against the cost of business journeys e.g.: to attend visits, meetings, training, conferences, etc. The General Conditions at Item 2 above apply.

Business journeys do not include ordinary commuting – when employees travel between home (or private location that is not a workplace) and a designated office base or private journeys which are not part of an employee's normal job requirements.

5. BEFORE YOU TRAVEL

- 5.1** In accordance with our Environmental Policy as detailed above, all employees must consider whether the journey is actually necessary or whether there is a more efficient or cost effective way of meeting that specific objective.

The following options are available to consider:

- Using relevant IT solutions – video or telephone conferencing.
- Utilising the services of a local member of staff.
- Waiting until another visit to the same area is to be made.

If the travel is necessary, all employees should always aim for best value for money which will get them to and from their destination safely, in good time and in reasonable comfort. In assessing best value, the following should be taken into account:

- The financial costs involved, including travel and subsistence costs
- The operational effectiveness of the travel time (e.g. ability to work whilst travelling, loss of productivity)
- The environmental costs (especially CO2 emissions), reduction in pollution and traffic congestion.
- Reduction in single occupancy car journeys - car sharing. The vehicle used should be the one which attracts the lowest allowances. A passenger supplement may be claimed in accordance with the rates – see How to Claim at item 14.

6. PLANNING YOUR JOURNEY

- 6.1** Driving Guidance has been developed to support the overarching Corporate Health and Safety Policy, Risk Assessment Policy and the Loneworking Guidance and will assist all employees in managing and minimising risk while driving and riding a motorcycle or bicycle through the course of their work. The full guidance is available on the intranet within the Health and Safety section.

7. METHOD OF TRAVEL

- 7.1** Employees must consider the most practical and cost effective method of travel. Where it is more practical and cost effective to use public transport, the appropriate rail or bus fare will be reimbursed upon the production of receipts. In no case will a mileage claim based on notional mileage be acceptable.

Where a private car or leased vehicle is used, mileage allowances may be claimed. However, employees must consider the implications of long distance travel and, where appropriate, agree the method of travel with their Line Manager. Managers must take responsibility for ensuring the necessity of using private or leased vehicles when authorising business travel claims.

As a guide mileage calculations should be calculated using a recognised route planner e.g. the AA route planner, RAC route planner however consideration may need to be taken of local knowledge, road closures etc. Any business mileage incurred should be reasonable.

In the case of an employee who has a disability or health issue which impacts on their ability to travel the method of travel will relate to what is practical for the individual rather than cost.

Public Transport – all initial arrangements should be made through the appropriate Admin support team in order to ensure that we take advantage of any discounted travel options available. If tickets cannot be pre-booked, all tickets which the employee purchases themselves must be attached to their claim form.

Private/Leased Car – all employees who have authorisation to use either their private or leased car are entitled to claim for expenses such as car parking or bridge tolls which are reasonably incurred while on official business. Claims must be accompanied by receipts wherever possible. Further information on leased cars is available on the intranet, under the Estate and Facilities section.

Taxis – employees should always use the cheapest form of public transport wherever possible. Taxis should only be used where :

- No alternative forms of transport are available.
- It is a more efficient method of travel due to a number of Care Inspectorate staff travelling together.
- Where the saving of time is of paramount importance.
- Where an individual has difficulty because of restricted mobility, or other disability.

In all cases, all claims must be accompanied by receipts wherever possible.

Air – Air travel should only be used provided that it is cost effective, which may include saving on overnight stays and staff time.

Ferries – Ferry travel should only be used provided that it is cost effective.

Car Hire – Car hire should only be used provided that it is cost effective and must be authorised in advance from your line manager. All car hires must be only to the standard necessary for the purpose – hiring a higher specification car will incur additional costs and may be less environmentally considerate. The type of hire cars used for journeys should be low emission cars for journeys over 80 miles where possible.

In accordance with the Scottish Government framework, Arnold Clark is our preferred supplier and must be used for all vehicle hires. Arnold Clark have advised that the grades of car are as follows:

- A – 3 door, 1.0-1.2 litre hatchback, such as Corsa/Micra or similar
- B – Small 5 door, 1.0-1.2 litre hatchback, such as a Fiesta/Clio
- C – Medium 3/5/5 door, 1.4 litre hatchback/saloon, such as an Astra/Almera

In most case a category A or B car should be sufficient. However, if an employee feels that they require a category C car a business case would need to be put

forward to the relevant Director and only in exceptional cases will this be approved.

Once authorisation is approved, then a purchase order will require to be raised and the purchasing procedure will apply. Please see details of this procedure on our intranet under Finance.

8.0 SUBSISTENCE

- 8.1** Subsistence rates may be claimed by all employees when they necessarily incur additional expenses on meals and accommodation as a result of being required to travel away from their contractual work location on official Care Inspectorate business for a period in excess of 4 hours over a typical mealtime period. The day subsistence rates and individual meal components of the night subsistence rates are not intended to cover the full cost of these meals, but to cover the additional expense of having to purchase them at greater expense when away from the normal home base situation.
- 8.2** There is no automatic entitlement to claim a subsistence allowance simply because the employee was absent from their normal workplace during a meal break.
- 8.3** All subsistence allowances are based on the length of absence from the normal work location and therefore it is imperative that departure and return times are entered on the claim form whenever any subsistence rates are claimed.
- 8.4** All subsistence expenses are subject to the maximum limits shown in the Travel Expenses at a Glance table and only actual expenditure accompanied with a receipt to verify this, will be reimbursed. Any expenditure on alcohol will not be reimbursed.
- 8.5** Where actual, necessary expenditure incurred is greater than maximum limits, then the claim must be submitted to a Head of/Director for authorisation.
- 8.6** For full information on the criteria for eligibility to claim subsistence including maximum limits and length of absence, please see the Travel Expenses at a Glance section on page 3.

9.0 OVERNIGHT STAYS

- 9.1** Overnight expenses will be reimbursed to employees who are required to stay away from home overnight on business either at a hotel or bed and breakfast.
- 9.2** All overnight expenses are subject to the maximum limits shown in the Travel Expenses at a Glance table and only actual expenditure accompanied with a receipt to verify this, will be reimbursed.
- 9.3** Prior to booking any accommodation and in accordance with section 13 of this policy, all employees must first seek guidance from their Admin Officer/Office Manager. When booking overnight accommodation the best deal should be sought e.g. make booking for dinner, bed and breakfast.

10. SPOUSE / PARTNER TRAVEL

In principle the Care Inspectorate has no objection to spouses/partners accompanying employees on business trips as long as extra expense is not charged to the Care Inspectorate. Please check with finance for guidance on booking and payment if necessary.

11. TRAVEL TIME

- 11.1** If an employee is working away from their normal work location, they are eligible to claim flexi time for the time spent travelling to and from their destination e.g. if an employee's normal work location is Dundee but they are required to attend a meeting in Aberdeen, then they can claim flexi time for the time it takes to get to and from Aberdeen, leaving either from their home or work location, whichever is the lesser.
- 11.2** If an employee is required to stay overnight, whether in a hotel/bed and breakfast or with family, they are eligible to claim as above and if they do additional Care Inspectorate work in the evening or before the event they are attending e.g. dealing with emails, completing reports etc., they are also eligible to claim for this time either through the flexi time scheme or through pre-authorised overtime in accordance with the overtime criteria detailed on the intranet, within Human Resources, Policies and Procedures.
- 11.3** There is no additional time given for any overnight stays irrelevant of location or frequency of stays.

12. EXCESS MILEAGE – CHANGE OF CONTRACTUAL WORK BASE

- 12.1** The Care Inspectorate will reimburse, for a period of 3 years, any excess travelling expenses incurred by an employee whose place of employment is changed as a result of an organisational structure review, property review or any other circumstances outwith the control of the Care Inspectorate.
- 12.2** Employees will be paid an allowance equal to the difference between the cost of travelling from home to their new contractual work location and the cost of travelling from home to their old contractual work location.
- 12.3** Payment per mile will be made at the rate set by HMRC at the time of the relocation and will be capped at 40 miles per day, or excess travel cost up to a maximum of £10 per day.
- 12.4** Employees affected by a change of location as a result of the above will receive a letter detailing the calculation of excess mileage. The standard mileage claim form must be used for all claims for excess mileage ensuring that the appropriate column is completed.

13. PAYMENT OF TRAVEL, SUBSISTENCE, OVERNIGHT STAYS – GPC CARD

All travel arrangements e.g. public transport, train, car hire, accommodation etc., must be booked in advance wherever possible through the employee's relevant Office Manager/Admin Officer using a GPC card. Only in exceptional circumstances where it is not possible to book in advance will reimbursement be made, in which case all claims must have receipts attached

14. HOW TO CLAIM

14.1 All claim forms are available either on the intranet within the HR section under Policies and Procedures, Business Travel or direct from your Admin Officer/Office Manager.

14.2 Prior to submission of claim forms for payment, all employees are responsible for ensuring that their travel claim form is completed correctly as follows:

- Period of claim/month is clearly stated and in any event, refers to a period not more than 3 months previous.
- The claimant's personal details are correct including Name, Address, Base & Area, Job Title & Function, Pay No., Type of Vehicle, Vehicle Registration Number, confirmation of valid insurance details, ie business cover, and correct mileage reading for lease car users.
- Details of all journeys made including method of travel, starting point, points of call, final destination and purpose of journey (this is not confirmation that the journey took place but merely checking that the mileage claim for the journey is correct).
- Names of any passengers.
- Periods of absence from the normal place of work match any travel and/or subsistence being claimed and are as indicated on flexi recording sheets.
- All unused lines have been ruled off.
- All additions, calculations and carry forwards for mileage for all modes of transport are correct.
- The allocations to key codes/expense codes are correct.
- The form is signed and dated.

14.4 In order to confirm the above information, the employee's administration section/support person for their area will verify this prior to onward transmission to the line manager for authorisation. Line Managers must ensure that the claim form has been appropriately verified prior to signature and all details of journeys should be checked as appropriate with the employee. The form should then be returned to the admin section/admin support person for each area for recording and onward transfer to Payroll and HR for processing payment.

14.5 Travel claims must be submitted timeously for both internal control and budget monitoring purposes. Admin staff are instructed not to process any travel claims that are more than 3 months in arrears. Specific authorisation by a Director of Corporate Services will be required for claims outwith this period.

15. RECEIPTS

15.1 Claims for all reimbursement of travel and subsistence expenditure must be receipted wherever possible – only mileage is exempt. If an employee is submitting their travel and subsistence claim form electronically they must either scan in the receipts, post or hand them in to the relevant Office Manager/Admin Officer at the soonest opportunity, their email should confirm when this will be. Claims will not be processed for payment until either the original or scanned copies of receipts for expenses are received by the relevant Office Manager/Admin Officer.

15.2 Only in exceptional circumstances where you do not have a receipt will reimbursement be made, e.g. bridge tolls, out of order car park ticketing machines, etc. In this case, prior to completion of the expenses forms, all potential claims without the relevant receipts and the reasons why there is no receipt, should be approved in the first instance by the line manager. Employees may be asked to provide other evidence of

the expenditure e.g. credit card/bank statement.

16. ASSOCIATED DOCUMENTS

The following associated documents can be obtained from our intranet within the following folders:

Human Resources, Policies & Procedures, Overtime
Human Resources, Health & Safety - Environmental Policy – currently being developed
Human Resources, Health & Safety – Carbon Management Plan
Human Resources, Health & Safety – Sustainability Report
Human Resources, Health & Safety - Driving Guidance
Finance, Price Lists, Arnold Clark Car & Van Hire, General Information – Vehicle Hire

17. REVIEW OF POLICY

Due to frequent updates from HMRC or as a result of the implementation of a self serve facility on the payroll system, this Business Travel Policy will be reviewed on a regular basis.

Appendix 1 Mileage Claim Calculation – Office Based employees and Homeworker