

Travel and Subsistence Policy

1. Policy

1.1 Payment and reimbursement of expenses incurred by staff undertaking Agency duties are governed by the Agency's Travel and Subsistence Policy. This policy has been developed within the guidelines set down by the Inland Revenue for the treatment of such payments and within Government and Civil Service guidelines on financial propriety.

1.2 The general principle which underpins this policy is that the Agency will reimburse costs which have been reasonably incurred by staff undertaking Agency business. Travel and subsistence rates change from time to time and changes are intimated periodically by means of Staff Notices [F55/01](#) and [F191/02](#) which is available on the Agency's Intranet. General guidance of what is covered by Travel and Subsistence is set out below. This general guidance cannot cover all situations and the T&S section will be happy to advise on matters not covered here. This guidance should also be read together with the relevant sections of the Staff Handbook.

2. Subsistence

2.1 If an overnight stay is required there is a rate for Inner London and a rate for elsewhere. These rates are known as "night subsistence" rates and are maximum rates for bed and breakfast.

2.2 In addition to "night subsistence" rates the costs (up to the maximum amount set out in Staff Notices [F55/01](#) and [F191/02](#)) of meals and daily travel from the overnight accommodation to the venue where the Agency work is to be undertaken can be reclaimed. The cost of alcohol taken with meals cannot be claimed. Within the maximum amount which can be claimed is an allowance for travel from the overnight accommodation to the venue where the work of the Agency is to be undertaken. If the travel costs from the accommodation exceed this allowance then the excess can be claimed. Also within the daily maximum which can be claimed is a £5 allowance to cover incidental personal costs such as personal telephone calls, cups of tea/coffee or other refreshment, newspapers etc.

2.3 With the exception of the £5 allowance to cover incidental expenses referred to in paragraph 2.2 all expenses must be supported by a receipt. Where a credit card is used the credit card receipt in itself is not sufficient. Under Inland Revenue rules expenses incurred but not covered by a proper receipt are deemed to be "benefits in kind" and, hence, taxable.

2.4 Hotel bookings must be made through the T&S section.

2.5 If a staff member is staying with friends a separate allowance is payable.

2.6 Staff attending a residential course can claim a per night allowance.

2.7 Staff on detached duty are entitled to a lodging allowance after their entitlement to night subsistence allowance has been exhausted.

2.8 Staff who have to travel during the day to undertake Agency business may be able to claim an "over 5 hours" day subsistence allowance or an "over 10 hours" day subsistence allowance where lunch is not provided and has to be purchased at a greater cost than under "normal working conditions". T&S staff will advise on eligibility.

3. Travel

3.1 There is a mileage rate for those staff who require to use their own cars in undertaking Agency work. Please note that T&S staff require evidence that the use of staff's personal cars for business must be covered in the car insurance policy and at staff's expense.

3.2 Travel between MBH/SMH and SVS should be undertaken by public transport. Given the short journey time business class travel between Edinburgh and Glasgow is not appropriate. Staff who choose to travel by car (with the appropriate insurance) between MBH/SMH and SVS will be entitled to claim the public transport rate. Please see Staff Notices [F296/02](#) and [F337/02](#).

3.3 Where there is a comprehensive transport system in place at any location outwith Edinburgh there is a general presumption that public transport is used wherever possible. In London, for instance, this means the tube and bus service unless the travel is after 9 p.m.

3.4 Taxis should only be used where there are good reasons for doing so. This would include there being no alternative means of transport or having Agency equipment (greater than a laptop) to transport or an emergency requirement. Wherever possible the Agency's contract taxi arrangement should be used.

3.5 Flight and rail booking requests should be made through the T&S section 14 days in advance of the day of travel to enable the Agency to get the most economic rates.

Customer Service Centres

Erskine House, 68 Queen Street, Edinburgh EH2 4NF, Tel: 0845 607 0161, Fax: 0131 200 3932,
Email: customer.services@ros.gov.uk

9 George Square, Glasgow G2 1DY, Tel: 0845 607 0164, Fax: 0141 306 4424
Email: customer.services@ros.gov.uk

4. Travel and Subsistence Claims

4.1 All expense claims must be made on a claim form, supported fully by receipts (except as stated above) and signed off by the claimant's Head of Section.

5. Current Travel and Subsistence Rates

Current travel and subsistence rates are contained in Staff Notices F55/01 and F191/02.

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